

THE BUDGET

of the

STATE OF SOUTH DAKOTA

FOR THE BIENNIUM 1927 to 1929

Submitted to the

20th SESSION OF THE LEGISLATURE

By

CARL GUNDERSON, Governor

January 4th, 1927

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MEMBERS OF THE LEGISLATURE:

I have the honor to present to the Legislature the first executive budget in the history of South Dakota. This budget is based on the revenue available for the next biennium as estimated by the division of taxation. The plan adopted in the preparation of the budget is a departure from the practice of the past.

The custom has been to first ascertain the needs of the institutions and departments, the spending authorities. From these requests the budget board made recommendations to the legislature.

The Executive Budget, on the other hand, begins with the paying authority, the man who pays the bills. The division of taxation furnishes the budget board with an estimate of the revenues from all sources for the next biennium. This estimated amount is apportioned among the spending authorities which the board has divided into three groups, educational institutions, charitable and penal institutions and state departments. The apportionment is based on the percentage that each group has received of the total appropriation over a period of years.

The budget officers, in allotting or apportioning to each of the three groups named above, what might be termed their respective shares of the available funds, do not attempt to go into the departments or institutions and prescribe the work or conduct of those institutions or departments.

In the case of the institutions, the several governing boards were asked to apportion among the respective institutions under their control, the amount apportioned for their

group. In the case of the departments it, of course, was necessary for the budget officers to confer with the department heads on the apportionment among the departments of the total amount available for the state department group. A large number of conferences were had and public hearings were held in accordance with law, which practically every department head attended.

if the amounts thus apportioned are insufficient for the needs of the institutions and departments, it becomes the duty of the legislature to provide for new sources of revenue or the Tax Division must increase the levy. If the man who pays the bills has reached the limit of his ability in paying taxes, then it becomes the duty of the legislature to reorganize or readjust the spending authorities.

The Executive Budget plan gives correct information as to the finances of the state. It suggests to the people and the legislature what must be done to keep expenditures within the revenues.

I desire to pay my grateful acknowledgment to the men and women who have contributed to the results here set forth and especially to the Executive Officers in control who have cheerfully and unselfishly assisted in the preparation of this budget. In spite of reduced appropriations, they have rendered to the people of the state more varied and more useful service than was ever before given by public servants in an equal time.

CARL GUNDERSON,
GOVERNOR. Pierre, S. D. January 4,
1927.

THE BUDGET

of the

STATE OF SOUTH DAKOTA

FOR THE BIENNIUM 1927 to 1929

Prepared for the

LEGISLATURE

By the **DEPARTMENT OF FINANCE**

Under the Direction of

CARL GUNDERSON, Governor

November, 1926

E. U. BERDAHL, Secretary of Finance

LETTER OF TRANSMITTAL

To His Excellency, CARL GUNDERSON, Governor:

I take pleasure in transmitting to you herewith the compiled data for the first Executive Budget for the State of South Dakota, in which is incorporated all of the various data required under Section 5 of Article IV of Chapter II of the Civil Administrative Code. This begins with brief general statements or recapitulations from which the condition of the State Treasury can be noted. In what we regard as the proper sequence follows data pertaining to receipts and disbursements from the various sources which contribute directly to the operating expense of the State. The previous appropriations, appropriations requested and appropriations recommended are placed at the end of the report in what we have regarded as the proper sequence, believing that a study of past experience should precede an estimate of future possibilities.

I have divided the report into four sections or general statements sub-divided into tables. The first three sections dealing with Revenues and Disbursements constitute purely clerical work. Section IV or Statement IV which embodies your recommendations to the Legislature has received., your careful and diligent consideration heretofore and I shall offer no comment thereon. Doubtless, you will elect to go into some detail in presenting and explaining that Section in particular to the Legislature.

Confining the data contained in Statements II and III hereof to such Revenues and Disbursements as only affect the operation of the State Government exclusive of its business enterprises, I have assumed that the Budget should concern itself principally if not exclusively with that element of the state's fiscal problems. It is presumed that the various enterprises are self-supporting if not profitable and at least two of them have proven profitable; namely, the Cement Plant and the Twine Plant. The profits from these enterprises eventually reach the State General Fund and have their proper effect upon the cost of Government. If, perchance, any enterprise should ultimately fail and require assistance in the form of an appropriation or special tax, such a situation would then properly come before the Budget Officers and become a factor in budget making for the ensuing years. Meanwhile, such financial reports of these enterprises as could properly be incorporated into this report are already available in condensed form in the State Auditor's reports and it would involve needless duplication to include them herein.

In other words, the data that we have compiled deals exclusively with the cost of State Government proper, including the maintenance of the several state institutions, highway construction and maintenance and the cost to the taxpayer of our bonded indebtedness. An effort has been made to determine the actual net cost to the taxpayer of these ordinary state activities and financial burdens. In arriving at the net cost, therefore, we have deducted reimbursements such as Federal Aid, Local and Endowment collections and other revenues or earnings from other sources than direct or indirect tax, from the total of disbursements. The same deductions have been made from the total receipts or collections in order to determine as nearly as possible the exact amount collected directly or indirectly from the taxpayer. In this connection I desire to emphasize the fact that the cost of State Government is not measured either by the amount of warrants issued by the State Auditor or the total disbursements by the Treasurer. To

explain briefly, I call attention to the fact that the total of warrants issued include the cost of materials for our manufacture ing enterprises which are later sold at a profit, payments on highway construction on which Federal Aid is received as reimbursement, the disbursements of other Federal Aid funds and many other items which contribute to the seemingly large sum disbursed on Auditor's Warrants but not actually representing the cost of Government.

I call attention to the fact that slight discrepancies will be noted in the totals of these tables when compared with the Auditor's totals. This is probably due to errors in properly interpreting transfers from one fund to another, of which there are many. In examining previous reports or tabulations of a similar character, we note that difficulty had apparently been experienced in the past, as well, in harmonizing totals. Every item has been carefully checked and proven and appears to be correct.

That there is disparity between the balances of the Auditor and Treasurer is, of course, due to the fact that the Auditor's records are based on warrants issued, whether outstanding or paid. Institution balances will also be different because they are based on expenditures and on collections as reported whether they have been received by the Treasurer or not. This disparity may be augmented in a Budget report which must predicate its statement of revenues upon the collections by the Treasurer and its statement of disbursements upon the record of warrants issued whether outstanding or paid. During the last year, the Auditor has compiled a statement of outstanding unpaid warrants and in the future it will be possible to add to the Budget report a more detailed statement of revenues due and uncollected, which are assets, and General Fund liabilities outside of appropriation accounts, making a more complete showing of the resources and liabilities of the several state funds. While the law does not provide for this addition I feel that the report is not fully complete without it, and had time permitted we would have arbitrarily included it in this report.

That future Budgets will be more easily compiled goes without saying. As a result of the simplified bookkeeping instituted by the Division of Audits and Accounts, reports to the Budget Officers in the future will be more uniform and the sources from which data must be gathered will be greatly simplified.

It will be noted that in estimating the revenues, we have used the estimates of the several departments and have conferred freely with the Director of Taxation. Based on the estimated revenues and the appropriations recommended, a small surplus will remain to apply on existing overdrafts.

In accordance with the provisions of the law, notices were mailed to each Department and Institution and also published in three legal newspapers, one in each Congressional District, announcing the dates for public hearings on the Budget. Nearly every Department appeared for a hearing to explain their requests if any was necessary and the Institutions were represented by the respective Governing Board. Minutes of these hearings are on file. It is deemed unnecessary to incorporate them in this report.

Respectfully submitted,

E. U. BERDAHL,

Secretary of Finance.

Pierre, South Dakota,
November 15th, 1926.

STATEMENT I.

RECAPITULATION OF RECEIPTS STATE OPERATING EXPENSE

TABLE I-A

The following recapitulation deals only with those receipts that are used for the current expense of the state government, the maintenance of the state institutions, the highway program and other ordinary state activities.

RECEIPTS

SOURCE	1923-1924	1924-1925	1925-1926	Estimated 1926-1927	Estimated 1927-1928	Estimated 1928-1929
General Fund—Table II-A	\$ 2,964,933.46	\$ 3,354,082.09	\$ 3,517,802.70	\$ 4,000,708.23	\$ 4,229,558.00	\$ 3,865,456.00
Local and Endowment—Table III-B						
Educational Institutions	451,601.10	466,045.35	498,005.80	507,820.85	506,430.00	511,530.00
Charitable and Penal Institutions	113,005.98	129,395.44	134,320.18	99,095.00	99,325.00	99,325.00
Miscellaneous Funds—Table III-C						
Departments	5,760,894.35	6,394,230.64	6,941,933.82	6,404,950.00	6,083,140.00	6,050,940.00
State College, State Wide Service	327,931.84	378,200.95	394,147.80	382,352.60	392,352.60	402,352.60
Total Receipts	\$ 9,618,366.73	10,721,954.47	11,486,210.30	11,394,926.68	11,310,805.60	10,929,603.60

DEDUCTIONS

SOURCE	1923-1924	1924-1925	1925-1926	Estimated 1926-1927	Estimated 1927-1928	Estimated 1928-1929
Federal Aid	\$ 2,157,821.90	\$ 2,300,168.49	\$ 1,890,399.58	\$ 1,800,000.00	\$ 1,400,000.00	\$ 1,400,000.00
Local and Endowment—Educational	451,601.10	466,045.35	498,005.80	507,820.85	506,430.00	511,530.00
Local and Endowment—Penal and Char.	113,005.98	129,395.44	134,320.18	99,095.00	99,325.00	99,325.00
Total Deductions	\$ 2,722,428.98	\$ 2,895,609.28	\$ 2,522,725.56	\$ 2,406,915.85	\$ 2,005,755.00	\$ 2,010,855.00

NET COST TO TAXPAYER

SOURCE	1923-1924	1924-1925	1925-1926	Estimated 1926-1927	Estimated 1927-1928	Estimated 1928-1929
Total Collections	\$ 9,618,366.73	10,721,954.47	11,486,210.30	11,394,926.68	11,310,805.60	10,929,603.60
Less Federal Aid, and Local & Endowment..	2,722,428.98	2,895,609.28	2,522,725.56	2,406,915.85	2,005,755.00	2,010,855.00
Net collected from Taxpayer for operation expense of State Government including maintenance of institutions	\$ 6,895,937.75	7,816,345.19	8,963,484.74	8,988,010.83	9,305,050.60	8,918,748.60

The estimated revenues for 1927-1928 and 1928-1929 are predicated upon a continuation of the levy of 1.5 mills tax for State Ordinary, or in other words for state operating expense. This levy will be sufficient to cover the appropriations recommended and provide a surplus of \$415,290.28 to apply on the

existing overdraft during the ensuing biennium. In lieu of recommending a higher levy to create a larger surplus for the dissipation of the overdraft over a four year period, other recommendations will be submitted to the Legislature.

TABLE I-B
COST OF BONDED INDEBTEDNESS
INTEREST AND SINKING FUND RECEIPTS

SOURCE	1923-1924	1924-1925	1925-1926	Estimated 1926-1927
Cement Plant	\$ 116,490.71	\$ 202,274.30	\$ 187,084.32	\$ *173,327.74
Highway	877,212.08	962,412.67	1,191,077.59	*1,057,891.77
Land Settlement	116,526.69	157,349.71	200,187.73	*153,216.06
Soldiers' Compensation	496,197.36	465,119.30	682,756.11	*579,595.73
Total Receipts	\$ 1,606,426.84	\$ 1,787,155.98	\$ 2,261,116.75	\$ 1,964,031.30

INTEREST AND SINKING FUND DISBURSEMENTS

SOURCE	1923-1924	1924-1925	1925-1926	Estimated 1926-1927
Cement Plant	\$ 16,200.00	\$ 84,450.00	\$ 145,950.00	\$ 102,700.00
Highway	240,000.00	663,750.00	761,250.00	1,782,500.00
Land Settlement	41,875.00	97,375.00	94,375.00	291,375.00
Soldiers' Compensation	360,000.00	360,000.00	360,000.00	360,000.00
Total Disbursements	\$ 658,075.00	\$ 1,205,575.00	\$ 1,361,575.00	\$ 2,536,575.00

TABLE I-C
RECAPITULATION OF DISBURSEMENTS
STATE OPERATING EXPENSE

The following recapitulation deals only with those disbursements that are used for the current expense of the state government, the maintenance of the state institutions, the high

way program, and other ordinary state activities. Supplementing this, there follows a recapitulation which includes interest and sinking funds.

SOURCE	1923-1924	1924-1925	1925-1926	Estimated 1926-1927
From Appropriations—Table III-A				
Departments	\$ 997,585.50	\$ 1,079,702.36	\$ 1,254,953.11	\$ 1,255,161.51
Educational Institutions	1,629,969.92	1,718,161.48	1,853,233.83	1,665,098.71
Penal and Charitable Institutions, including Soldiers' Home.....	1,306,911.66	1,242,080.53	1,596,079.72	1,375,064.37
Miscellaneous	107,719.48	463,179.80	275,515.04	211,308.99
Sub-total for Appropriations.....	\$ 4,042,186.56	\$ 4,503,124.17	\$ 4,979,781.70	\$ 4,506,633.58
Local and Endowment Funds—Table III-B				
Educational Institutions	461,850.14	435,273.08	530,254.24	530,000.00
Charitable and Penal	116,823.66	115,218.90	108,600.57	100,000.00
Sub-total for Local and Endowment.....	\$ 578,673.80	\$ 550,991.98	\$ 638,854.81	\$ 630,000.00
Miscellaneous Funds—Table III-C				
Departmental	\$ 6,249,405.32	\$ 7,253,334.87	\$ 6,540,684.61	\$ 6,400,000.00
State Wide Service Through State College	400,795.18	378,102.42	394,642.66	400,000.00
Sub-total Miscellaneous	\$ 6,650,200.50	\$ 7,631,437.29	\$ 6,935,327.47	\$ 6,800,000.00
Total Disbursements	\$11,271,060.81	\$12,685,553.44	\$12,553,963.98	\$11,936,633.58
Gross Receipts per Recapitulation of Receipts	9,618,366.73	10,721,954.47	11,486,210.30	11,349,926.68
Disbursements in Excess of Receipts	\$ 1,652,694.08	\$ 1,963,598.97	\$ 1,067,753.68	\$ 541,706.90

TABLE I-D
RECAPITULATION INCLUDING INTEREST AND SINKING FUNDS

RECEIPTS				
SOURCE	1923-1924	1924-1925	1925-1926	Estimated 1926-1927
Gross Receipts per Table No. I-A	\$ 9,618,366.73	\$10,721,954.47	\$11,486,210.30	\$11,394,926.68
Gross Receipts, Interest and Sinking Fund.....	1,606,426.84	1,787,155.98	2,261,116.95	1,964,031.30
Total Receipts	\$11,224,793.57	\$12,509,110.45	\$13,747,327.25	\$13,358,957.98
*Less Federal Aid, Local and Endowment, etc.....	2,722,428.98	2,895,609.28	2,522,684.45	2,406,915.85
Total Cost to Taxpayers	\$ 8,502,451.19	\$ 9,613,501.17	\$11,224,643.80	\$10,952,042.13
DISBURSEMENTS				
Disbursements per Table No. I-C	\$11,271,060.86	\$12,685,553.44	\$12,553,963.98	\$11,936,633.58
Disbursements, Interest and Sinking Fund	658,075.00	1,205,575.00	1,361,575.00	2,536,575.00
Total Disbursements	\$11,929,135.86	\$13,891,128.44	\$13,915,538.98	\$14,473,208.58
*Less Reimbursements as above, Federal Aid, Local and Endowment, etc.	2,722,428.98	2,895,609.28	2,522,684.45	2,406,915.85
Cost of Disbursements	\$ 8,206,706.88	\$10,995,519.16	\$11,392,854.53	\$12,066,292.73
Excess, Receipts over Disbursements	\$ 295,667.71			
Disbursements in Excess of Receipts		\$ 1,382,017.95	\$ 168,210.73	\$ 1,114,250.60

TABLE I-E
COMPARISON OF APPROPRIATIONS WITH GENERAL FUND RECEIPTS

SOURCE	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929
General Fund Receipts, Table II-A.....	\$ 2,964,933.46	\$ 3,354,082.09	\$ 3,517,802.70	\$ 4,000,708.23	\$ 4,229,558.00	\$ 3,865,456.00
Appropriations**	4,516,487.87	4,439,234.47	5,254,059.17	4,162,825.89	*3,960,611.86	*3,719,111.86
Excess over Receipts	\$ 1,551,554.41	\$ 1,085,152.38	\$ 1,736,256.47	\$ 162,117.66		
Amount less than Receipts					†268,946.14	†146,344.14

**These are the amounts of appropriation for the year in which available. The appropriations of any Legislative Session are distributed among three fiscal years, emergency appropriations being immediately available and other appropriations being available during the respective years of the ensuing biennium. Thus, while the 19th Legislative Session appropriated more than ten million dollars, the amount shown in columns

1925-1926 and 1926-1927 show only the amounts available in those years and the emergency items are included in the 1924-1925 column.

*Amount of appropriations recommended. Amounts requested were \$5,943,478.80 and \$5,298,078.80 respectively.

Balance to apply on existing overdraft.

TABLE I-F
COMPARISON OF DISBURSEMENTS FROM APPROPRIATIONS WITH GENERAL FUND RECEIPTS

	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929
General Fund Receipts Table II-A.....	\$ 2,964,933.46	\$ 3,354,082.09	\$ 3,517,802.70	\$ 4,000,708.23	\$ 4,229,558.00	\$ 3,865,456.00
Disbursements from Appropriations 	4,042,186.56	4,503,124.17	4,979,781.70	4,506,633.58	3,960,611.86	3,719,111.86
Excess of Disbursements over General Fund Receipts.....	\$ 1,077,253.10	\$ 1,149,042.08	\$ 1,461,979.00	*505,925.35		
Surplus to Apply on Overdraft.....					268,946.14	146,344.14
Includes transfers of appropriations from General Fund to Miscellaneous Funds as follows.....	\$ 98,800.00	\$ 146,900.00	\$ 81,200.00	\$ 103,200.00		

*It will be noted that the appropriations available for expenditure during any fiscal year includes unexpended balances from previous years which have not reverted. In estimating the disbursements from appropriations, for 1926-1927, the unexpended unreserved balances from former years and the estimated emergency appropriations of the coming Session are

added to the fixed appropriation for the current year, making a total available for expenditure during the fiscal year 1926-1927, \$5,132,848.74. The expenditures estimated above indicate a retrenchment of \$626,215.16, most of which should revert.

TABLE I-G
CONDITION OF GENERAL FUND

In accordance with Paragraph 9 of Section 5 of the State Budget Law, the following estimated condition of the Treasury at the end of the present fiscal year and at the end of the next biennium is indicated. The estimate begins with the overdraft on July 1st, 1926, as shown by the Treasurer's Report and from that point is based upon the estimated receipts and disbursements and the appropriations recommended as shown on previous tables. The amount of overdraft shown, includes the

amount of tax anticipation warrants outstanding less the cash balance. The expenditures and estimated expenditures are based on warrants drawn by the Auditor or estimated to be drawn, which are, of course, a fixed liability. The difference between the amount of warrants drawn by the Auditor and the warrants actually paid by the Treasurer should indicate not only the amount of outstanding warrants but also the difference between the net liability and the actual overdraft.

	Estimated 1926-1927	Estimated 1927-1928	Estimated 1928-1929
Overdraft per Treasurer's Balance July 1, 1926	\$ 2,845,594.10		
Estimated O. D. Forwarded		\$ 3,351,519.45	\$ 3,082,573.31
Estimated Receipts	4,000,708.23	4,229,558.00	3,865,456.00
Estimated Disbursements	4,506,633.58		
Appropriations Recommended		3,960,611.86	3,719,111.86
Balance Overdraft at end of year.....	\$ 3,351,519.45	\$ 3,082,573.31	\$ 2,936,229.17

STATEMENT II.

REVENUES

The following table shows the General Fund revenues of the state for the fiscal years 1923-1924, 1924-1925 and 1925-1926 and the estimated revenues for the years 1926-1927, 1927-1928 and 1928-1929. The figures for the first three columns are taken from the Treasurer's distribution of receipts. The estimates for the last three columns have been carefully and conservatively made by the Secretary of Finance and the Director of Taxation. The item of uncollected tax from the current collectible tax amounted to \$1,430,497.09 on August 25th, 1926. At that time there was also uncollected from prior years delinquent taxes in excess of \$400,000. The collection of delinquent taxes has been pushed vigorously and on October 1st, the amount uncollected had been reduced to \$290,602. The \$1,430,497.09 referred to is nearly three-fourths of the tax levied in 1925 and collectible in 1926. On this ratio, it is reasonable to estimate that due to crop conditions during the past year fully \$500,000 of tax will remain uncollected from the current tax levied at the close of the fiscal year 1926-1927. There was some question as to whether this should have been included in the estimate of receipts for 1926-1927 and it will be noted that had it been included it would have balanced receipts and expenditures for that fiscal year, which is the pres

ent fiscal year, and would have made a corresponding difference of one-half million dollars in the estimated condition of the Treasury from July 1st, 1927, through the period of our estimates. It was regarded as doubtful that these taxes will be collected within a year or two for the reason that it is estimated that considerable taxes will go delinquent in certain sections of the state where crops were exceedingly poor the last year.

The figures for miscellaneous fund receipts are not segregated into separate tables under this section but are included in the tables under Section III. From Table III-C, the miscellaneous fund receipts for the past three fiscal years and the estimates for the following three fiscal years are indicated in connection with the expenditures and balances. The estimates as used are as indicated by the Departments and Institutions based on existing statutes, supplemented in cases where the amending of existing statutes is recommended.

It should be borne in mind that all appropriations embodied in the General Appropriation Bill and in Special Appropriations for specific amounts are payable out of the General Fund. The estimated total revenues as shown in Table II-A, therefore, must determine the amount available for appropriation.

TABLE II-A
GENERAL FUND RECEIPTS

SOURCE OF REVENUE	1923-1924	1924-1925	1925-1926	Estimated 1926-1927	Estimated 1927-1928	Estimated 1928-1929
State Ordinary Tax	\$ 1,742,494.24	\$ 2,069,366.30	\$ 2,051,962.15	\$ 2,670,000.00	\$ 2,550,000.00	\$ 2,475,000.00
Moneys and Credits Tax.....	53,409.58	65,875.87	73,815.98	80,000.00	80,000.00	80,000.00
Inheritance Tax	183,993.84	150,412.67	160,197.21	200,000.00	200,000.00	200,000.00
Insurance Company's State Tax.....	220,433.96	228,518.83	288,241.91	300,000.00	300,000.00	300,000.00
Corporation Tax	7,345.32	8,394.29	9,672.48	9,500.00	9,500.00	9,500.00
Grain Tax		554.85	1,292.69	1,000.00	1,000.00	1,000.00
Telephone Tax		5,117.87	6,665.86	6,500.00	6,500.00	6,500.00
Express Tax			13,281.57	13,000.00	13,000.00	13,000.00
Mortgage Registry Tax	1,365.15					
Oil Inspection Fees	109,112.08	89,406.82	84,397.60	91,800.00	91,800.00	91,800.00
Maintenance of Insane	207,741.96	289,338.82	294,545.05	305,000.00	315,000.00	325,000.00
Custer Sanatorium	32,861.06	44,812.49	45,779.10	50,000.00	†110,000.00	†110,000.00
Hotel Inspection Fees	6,756.00	6,726.50	6,773.00	9,967.00	9,967.00	9,967.00
Stock Food Inspection Fees	2,337.50	2,254.50	3,955.00	6,575.00	6,575.00	6,575.00
Nursery Inspection Fees	409.00	470.00	99.00	627.00	627.00	627.00
Medicated Stock Food Fees			750.00			
Commercial Fertilizer Fees			5.00			
Veterinary License			398.00	557.00	557.00	557.00
Stallion License			396.00	1,040.00	1,040.00	1,040.00
Renewal Stallion Licenses			262.00			
Nursery Certificates			421.00			
Agents' Certificates			85.00			
Warehouse License			24.00			
Dealers Certificate			20.00			
Transfer of License			31.00			
Brands					615.00	615.00
Cigarette Licenses	32,290.00	32,590.00	10,000.00	10,000.00	10,000.00	10,000.00
Sale Confiscated Cigarettes		75.13	5.50	5.00	5.00	5.00
Live Stock Sanitary Board Fees.....	1,426.00	1,558.50	4.00			
Peddlers' Licenses and State Sheriff Fees.....	369.50	284.11	16,670.32	17,000.00	17,000.00	17,000.00
Secretary of State Fees	20,800.08	19,804.75	24,135.50	27,000.00	29,000.00	31,000.00
Secretary of State Cert. Copy Fees.....	1,633.00	1,439.25	1,291.50			
State Board of Health	1,022.00	1,824.00	1,684.00	2,200.00	2,000.00	2,000.00
State Engineer Fees	65.10	57.50	46.50	20.00	20.00	20.00
Supreme Court Fees	2,828.90	3,653.27	3,423.85	3,500.00	3,500.00	3,500.00
Interest on State Deposits	116,299.75	50,861.40	25,548.28	20,000.00	20,000.00	20,000.00
Premium Sale of Rev. Warrants.....	60.00	272.00	251.00			
State Aid U. S. Govt. (Soldiers' Home).....	13,230.00	11,940.00	11,700.00	12,000.00	12,000.00	12,000.00
Unauthorized Insurance	140.64	150.31	140.29			
Miscellaneous Collections	462.00	2,909.22	1,355.96	1,800.00	1,800.00	1,800.00
Taylor Lands		205.81	252.10	250.00	250.00	250.00
Public Building Lands		2,670.20	2,223.20	2,500.00	2,500.00	2,500.00
Sale of Session Laws	1,048.07	425.20	1,000.10	500.00	1,000.00	500.00
Cement Plant			275,000.00	†100,000.00	†100,000.00	†100,000.00
Twine Plant			100,000.00			
Interest on Registered Warrants	2,262.00	139.74				
Sale of Cigarette Stamps	201,601.23	209,065.39			*	*
Analysis	6.50	70.50				
Int. on Hail Insurance		52,083.00				
Dept. of Agriculture	920.00	470.00				
Custer State Park	189.00	283.00				
Dairy				**25,000.00	18,900.00	18,900.00
Scale				** 6,800.00	4,800.00	4,800.00
Board of Accountancy				** 203.69		
Executive Accountant				** 6,363.54		
Audits and Accounts				**20,000.00	10,000.00	10,000.00
Delinquent Tax Collectible					‡290,602.00	
Totals	\$ 2,964,933.46	\$ 3,354,082.09	\$ 3,517,802.70	\$ 4,000,708.23	\$ 4,229,558.00	\$ 3,865,456.00
(Total Estimated Revenue for Biennium)						4,229,558.00
						\$ 8,085,014.00

(Memorandum Note: The following notes apply to Table II-A, General Fund Receipts.)

i The estimated large increase in receipts for care of patients at Custer Sanatorium, is based on the increase in capacity by the completing of the new building.

\$The estimated revenues from the Cement Plant are conditioned upon the Legislature so amending the statute that it will be legal for the Cement Plant to reimburse the Treasury out of its earnings to cover interest on bonded debt.

*No estimated revenue into the General Fund is indicated from the sale of Cigarette Stamps and Licenses except as now provided. The revenues will approximate \$340,000 per year and this sum should be added to the estimates if that fund is returned to the General Fund in the future.

**These five items are not now available to the General Fund due to a defect in Chapter 115, Session Laws of 1925, which should be remedied. The totals in 1926-1927 column include the amounts that have accrued during 1925-1926 and the estimated accruals during 1926-1927. It is assumed that the law will be properly corrected so that these funds will go into the General Fund.

Note: The estimated tax for the next biennium is based on present conditions and present levies.

II This is the amount of delinquent tax for years prior to January 1, 1926, as shown by the Auditor's records as uncollected on October 1st, 1926. On the same date there was uncollected \$1,239,691.00 against current levies, making the total of uncollected taxes on October 1st, \$1,530,293.00. It is assumed that the normal collections will obtain during the second half year, and in making estimates of collection of tax, we have made an arbitrary deduction of \$104,717.00 as likely to remain unpaid, setting up the estimate of \$2,670,000.00 instead of \$2,774,717.00 levied.

STATEMENT III.

DISBURSEMENTS AND BALANCES

The following tables show the amounts available for expenditure from the several sources for the fiscal years indicated, the last two columns being estimated; showing the amounts actually expended from the several funds available; and the unexpended balances. Table III-A refers to all appropriation accounts only. Table III-B to Local and Endowment Funds, and Table III-C to miscellaneous funds. Following these are recapitulations. The grand total will show the total disbursements from all funds for the period indicated.

In this connection, attention is called to the difference between disbursements and expenditures or expense. For instance, the funds of the several state enterprises are all disbursed through the Auditor's office with the exception of the State Coal Mine and prior to July 1st, 1925, with the additional exception of the Rural Credit Fund. For a complete comparison,

however, the latter has been added. These receipts and disbursements do not affect either the revenues of the state nor the expense of the state so far as the cost of government and the cost of maintaining the institutions is concerned.

Against the disbursements, there are also reimbursements such as Federal Aid reimbursements for highway construction, etc.; in the final analysis, these are properly deducted.

In arriving at the amounts available for expenditure, the balance available in the Local and Endowment Funds and in the Miscellaneous Funds at the beginning of the period are indicated and the receipts for each year are noted. Therefore, in the table of such receipts under Statement II, "Revenues," the totals indicated in the following statement are taken and the detailed listing by departments is omitted.

TABLE III-A

Showing the amount of appropriated funds available for expenditure during each of the years indicated, the unexpended balances from such appropriations and the net expenditures therefrom for each of the Departments and Institutions. The appropriation available includes unexpended balances from previous years which for any reason have not reverted. This does

not include expenditures from other than specific appropriation accounts. Miscellaneous Expenditures are shown on another table. Column 4 (fiscal year 1926-1927) shows the estimated expenditures and unexpended balances as indicated in the reports of the several Departments and Institutions to the Budget Officers

DEPARTMENT	1923-1924	1924-1925	1925-1926	Estimated 1926-1927
ATTORNEY GENERAL:				
Appropriation Available	\$ 25,842.50	\$ 27,542.50	\$ 37,242.50	\$ 37,070.80
Unexpended Balance	202.23	537.17	3,386.71	228.30
Net Expenditure	25,640.27	27,005.33	33,855.79	36,842.50
AUDITOR:				
Appropriation Available	18,827.17	18,368.50	24,257.50	22,257.50
Unexpended Balance	3.95	1,073.00	6,080.15	2,838.50
Net Expenditure	18,823.22	17,295.50	18,177.35	19,419.00
ADJUTANT GENERAL:				
Appropriation Available	68,920.25	110,391.75	83,788.32	70,966.61
Unexpended Balance	40,995.18	54,090.09	44,192.22	42,926.61
Net Expenditure	27,925.07	56,301.66	39,596.10	28,040.00
BANKING DEPARTMENT:				
Appropriation Available	29,575.57	39,500.00	51,500.00	44,305.32
Unexpended Balance	45.00	10,000.00	11,875.65	3,705.32
Net Expenditure	29,530.57	29,500.00	39,624.35	40,600.00
COMMISSIONER OF SCHOOL AND PUBLIC LANDS:				
Appropriation Available	52,789.28	69,834.35	*109,196.94	*108,051.92
Unexpended Balance	2,933.34	11,543.48	21,628.10	9,523.28
Net Expenditure	49,855.94	58,290.87	*87,568.84	*98,528.64
CIRCUIT JUDGES:				
Appropriation Available	62,200.00	63,162.80	88,000.00	87,109.90
Unexpended Balance	804.43	677.78	1,422.01	
Net Expenditure	61,395.57	62,485.02	86,577.99	87,109.90
CUSTER STATE PARK:				
Appropriation Available	12,500.00	12,500.00	70,518.19	15,000.00
Unexpended Balance	2.71	1.16	601.42	
Net Expenditure	12,497.29	12,498.84	69,916.77	15,000.00

TABLE III: (Continued)

DEPARTMENT	1923-1924	1924-1925	1925-1926	Estimated 1926-1927
STATE CHEMICAL LABORATORY:				
Appropriation Available			14,000.00	14,000.00
Unexpended Balance			1,138.55	1,200.00
Net Expenditure			12,861.45	12,800.00
STATE ENGINEER:				
Appropriation Available	9,600.00	9,600.00	12,458.75	12,458.75
Unexpended Balance			932.42	608.75
Net Expenditure	9,600.00	9,600.00	11,526.33	11,850.00
FREE LIBRARY COMMISSION:				
Appropriation Available	9,425.00	9,425.00	11,250.00	11,120.00
Unexpended Balance	28.57	135.51	614.21	850.00
Net Expenditure	9,396.43	9,289.49	10,635.79	10,270.00
GOVERNOR:				
Appropriation Available	12,400.00	12,400.00	12,400.00	12,400.00
Unexpended Balance	648.92	641.82	1,173.23	600.00
Net Expenditure	11,751.08	11,758.18	11,226.77	11,800.00
DEPARTMENT OF HISTORY:				
Appropriation Available	8,580.00	10,080.00	13,880.00	8,880.00
Unexpended Balance		507.25	691.95	300.00
Net Expenditure	8,580.00	9,572.75	13,188.05	8,580.00
INDUSTRIAL COMMISSION:				
Appropriation Available	12,750.00	12,415.95	13,225.00	10,346.25
Unexpended Balance	7,769.66	4,728.62	5,889.35	2,341.25
Net Expenditure	4,980.34	7,687.33	7,335.65	8,005.00
DEPARTMENT OF AGRICULTURE:				
Appropriation Available	177,583.52	177,511.80	166,000.00	166,000.00
Unexpended Balance	35,236.13	11,262.20	35,975.71	9,000.00
Net Expenditure	142,347.39	166,249.60	130,024.29	157,000.00
MINE INSPECTOR:				
Appropriation Available	3,000.00	3,000.00	3,000.00	3,000.00
Unexpended Balance	42.73			50.00
Net Expenditure	2,957.27	3,000.00	3,000.00	2,950.00
BOARD OF RAILROAD COMMISSIONERS:				
Appropriation Available	49,832.50	50,249.17	56,080.00	56,080.00
Unexpended Balance	844.59	2,070.01	3,573.71	
Net Expenditure	48,987.91	48,179.16	52,506.29	56,080.00
SECRETARY OF STATE:				
Appropriation Available	13,540.00	13,540.00	13,480.00	14,680.00
Unexpended Balance	951.92	1,408.81	5.83	
Net Expenditure	12,588.08	12,131.19	13,474.17	14,680.00
STATE SHERIFF:				
Appropriation Available	43,600.00	43,600.00	43,700.00	43,700.00
Unexpended Balance	6,123.85	1,147.60	2,001.14	2,000.00
Net Expenditure	37,476.15	42,452.40	41,698.86	41,700.00
SECURITIES COMMISSION:				
Appropriation Available	3,600.00	3,600.00	3,600.00	3,600.00
Unexpended Balance		510.00		
Net Expenditure	3,600.00	3,090.00	3,600.00	3,600.00
SUPERINTENDENT OF PUBLIC INSTRUCTION:				
Appropriation Available	237,900.00	237,900.00	270,670.00	284,170.00
Unexpended Balance	5,149.46	9,409.27	6,643.28	
Net Expenditure	232,750.54	228,490.73	264,026.72	284,170.00

TABLE III-A (Continued)

Estimated

DEPARTMENTS	1923-1924	1924-1925	1925-1926	1926-1927
SUPREME COURT:				
Appropriation Available -----	40,900.001	44,400.00	59,400.001	56,712.89
Unexpended Balance -----	3,205.291	4,670.041	1,518.071	1,412.89
Net Expenditure -----	37,694.71 1	39,729.961	57,881.931	55,300.00
STATE TREASURER:				
Appropriation Available -----	18,770.001	23,943.141	21,925.001	22,625.00
Unexpended Balance -----	615.431	2,813.871	2,822.731	
Net Expenditure -----	18,154.571	21,129.271	19,102.271	22,625.00
BOARD OF HEALTH:				
Appropriation Available -----	60,800.001	53,588.171	54,370.961	54,060.00
Unexpended Balance -----	14,806.541	897.031	5,592.361	3,240.00
Net Expenditure -----	45,993.461	52,691.141	48,778.601	50,820.00
STATE NURSES EXAMINING BOARD:				
Appropriation Available -----	1,000.00	319.751	1,800.001	1,800.00
Unexpended Balance -----	319.751			
Net Expenditure -----	680.251	319.751	1,800.001	1,800.00
STATE FAIR BOARD:				
Appropriation Available -----	23,825.541	23,827.411	25,650.001	25,650.00
Unexpended Balance -----	557.311	613.411	394.171	
Net Expenditure -----	23,268.231	23,214.001	25,255.83	25,650.00
DEPARTMENT OF FINANCE:				
Appropriation Available -----	113,778.441	156,859.491	182,812.73	133,673.10 -
Unexpended Balance -----	16,346.26	52,969.2C	53,892.36	57,931.63
Net -----	97,432.181	103,890.2-51	128,920.37 Expenditure	125,741.47
BOARD OF REGENTS:				
Appropriation Available -----	9,000.001	10,500.001	9,000.001	9,000.00
Unexpended Balance -----	1,000.00	1,664.001	190.781	
Net Expenditure -----	8,000.001	8,836.001	8,809.221	9,000.00
BOARD OF CHARITIES AND CORRECTIONS:				
Appropriation Available -----	15,500.001			
Unexpended Balance -----	902.47	15,500.00	15,500.00	15,500.00
Net Expenditure -----	14,597.531	13,723.25	9,881.93	10,900.00
SOLDIERS HOME BOARD:				
Appropriation Available -----	1,800.001	1,800.001	2,800.00	2,800.00
Unexpended Balance -----	881.25	860.861	240.531	
Net Expenditure -----	918.75	939.141	2,559.471	2,800.00
CHILD WELFARE COMMISSION:				
Appropriation Available -----	500.001	351.551	1,500.001	1,500.00
Unexpended Balance -----	337.301		3.071	
Net Expenditure -----	162.701	351.551	1,496.93	1,500.00
TOTALS FOR DEPARTMENTS:				
Appropriations Available -----	\$ 1,138,339.771	\$ 1,255,711.331	\$ 1,473,000.89	\$ 1,348,518.04
Unexpended Balance -----	140,754.27	176,008.97	216,787.78	93,356.53
Net Expenditure -----	\$ 997,585.501	\$ 1,079,702.361	\$ 1,256,788.671	\$ 1,255,161.51

;Includes all departments consolidated into the Department of Agriculture. Columns 1 and 2 do not include amounts for former boards or departments financed from miscellaneous revenues. These are included in another table.

.}Includes all departments consolidated into the Department of Finance. Columns 1 and 2 do not include funds of

the former Executive Accountant. These are included in another table with miscellaneous funds.

*Includes State Aid to Common Schools, based, on acreage in district of School and Public Lands and Indian Lands. Chapters 47 and 48, 1925.

*EDUCATIONAL INSTITUTION	1923-1924	1924-1925	1925-1926	Estimated 1926-1927
COLLEGE OF AGRICULTURE:				
Appropriations Available	\$537,166.31	\$564,947.07	\$581,837.44	\$531,328.85
Unexpended Balance	9,877.77	3,128.05	45,062.68	31,328.85
Net Expenditure	527,288.54	561,819.02	536,774.76	500,000.00
EASTERN NORMAL SCHOOL:				
Appropriations Available	132,700.00	126,011.06	125,200.00	125,200.00
Unexpended Balance	135.05	40.00	2,643.42	10,000.00
Net Expenditure	132,564.95	125,971.06	122,556.58	115,200.00
NORTHERN NORMAL AND INDUSTRIAL SCHOOL:				
Appropriations Available	217,350.00	186,453.76	217,780.00	205,279.92
Unexpended Balance	2,716.36	2,334.76	8,507.13	16,000.00
Net Expenditure	214,633.64	184,119.00	209,272.87	189,279.92
SCHOOL OF MINES:				
Appropriations Available	131,302.92	124,696.38	139,900.00	128,300.00
Unexpended Balance	4,710.79	3,811.02	6,001.85	10,000.00
Net Expenditure	126,592.23	120,885.36	133,898.15	118,300.00
SOUTHERN NORMAL SCHOOL:				
Appropriations Available	71,500.00	71,500.00	75,500.00	75,500.00
Unexpended Balance			6,040.50	6,000.00
Net Expenditure	71,500.00	71,500.00	69,459.50	69,500.00
SPEARFISH NORMAL SCHOOL:				
Appropriations Available	123,800.00	481,302.23	475,800.00	299,717.73
Unexpended Balance	12,362.52	359,201.56	195,932.88	35,000.00
Net Expenditure	111,437.48	122,100.67	279,867.12	264,717.73
UNIVERSITY OF SOUTH DAKOTA:				
Appropriations Available	647,800.00	654,146.67	535,330.30	438,101.06
Unexpended Balance	203,846.92	92,380.30	33,918.85	30,000.00
Net Expenditure	443,953.08	561,766.37	501,411.45	408,101.06
TOTALS FOR EDUCATIONAL INSTITUTIONS:				
Appropriations Available	\$1,861,619.24	\$1,179,057.17	\$2,151,341.14	\$1,803,427.56
Unexpended Balances	233,649.32	460,895.69	298,107.31	138,328.85
Net Expenditures	1,629,969.92	1,718,161.48	1,853,233.83	1,665,098.71

*Do not include Local and Endowment Funds or other miscellaneous appropriations. These appear in another table.

TABLE III-A (Continued)

*Do not include Local and Endowment Funds or other miscellaneous appropriations. These appear in another table

*PENAL AND CHARITABLE INSTITUTIONS Including SOLDIERS' HOME	1923-1924	1924-1925	1925-1926	Estimated 1926-1927
CUSTER SANATORIUM:				
Appropriations Available	\$228,454.44	\$311,115.09	\$351,236.96	\$225,066.82
Unexpended Balance	61,045.66	150,411.31	85,903.70	12,000.00
Net Expenditures	167,408.78	160,703.78	265,333.26	213,066.82
HOSPITAL FOR INSANE:				
Appropriations Available	418,433.40	446,236.61	451,950.11	505,239.30
Unexpended Balance	24,263.61	59,270.77	41,178.91	50,000.00
Net Expenditures	394,169.79	386,965.84	410,771.20	455,239.30
SCHOOL FOR THE DEAF:				
Appropriations Available	52,000.00	48,024.31	53,588.50	52,273.50
Unexpended Balance	2,045.84	75.31	10,665.85	4,000.00
Net Expenditures	49,954.16	47,949.00	42,922.65	48,273.50
SCHOOL FOR THE BLIND:				
Appropriations Available	24,000.00	24,000.00	58,750.00	29,902.49
Unexpended Balance	188.00	.11	1,213.31	
Net Expenditures	23,812.00	23,999.89	57,536.69	29,902.49
STATE PENITENTIARY:				
Appropriations Available	370,000.00	294,920.30	179,500.00	179,198.95
Unexpended Balance	123,467.40	284.24	30,739.90	14,000.00
Net Expenditures	246,532.60	294,636.06	148,760.10	165,198.95
SCHOOL AND HOME FOR FEEBLE MINDED:				
Appropriations Available	212,174.14	150,850.77	428,000.00	293,898.62
Unexpended Balance	852.28	2.77	128,781.59	15,000.00
Net Expenditures	211,321.86	150,848.00	299,218.41	278,898.62
TRAINING SCHOOL:				
Appropriations Available	51,500.00	45,225.94	45,000.00	45,000.00
Unexpended Balance	1,739.52	139.92	5,003.98	4,000.00
Net Expenditures	49,760.48	45,086.02	39,996.02	41,000.00
SCHOOL FOR GIRLS:				
Appropriations Available	25,000.00	2,000.00		
Unexpended Balance	2,000.00	2,000.00		
Net Expenditures	23,000.00			
SOLDIERS' HOME:				
Appropriations Available	147,194.26	135,263.00	345,996.46	153,484.69
Unexpended Balance	6,242.27	3,371.06	14,455.07	10,000.00
Net Expenditures	140,951.99	131,891.94	331,541.39	143,484.69
TOTALS FOR PENAL AND CHARITABLE INSTITUTIONS:				
Appropriations Available	\$1,528,756.24	\$1,457,636.02	\$1,914,022.03	\$1,484,064.37
Unexpended Balances	221,844.58	215,555.49	317,942.31	109,000.00
Net Expenditures	1,306,911.66	1,242,080.53	1,596,079.72	1,375,064.37

TABLE III-A (Continued)

***MISCELLANEOUS APPROPRIATIONS	1923-1924	1924-1925	1925-1926	Estimated 1926-1927
BURIAL OF SOLDIERS AND SAILORS:				
Appropriations Available	\$ 8,000.00	\$ 4,350.00	\$ 8,000.00	\$ 6,685.00
Unexpended Balance	4,350.00	1,460.00	6,685.00	3,685.00
Net Expenditures	3,650.00	2,890.00	1,315.00	3,000.00
BONUS BOARD:				
Appropriation Available	13,936.59			
Unexpended Balance	11,758.68			
Net Expenditure	2,177.91			
CEMENT COMMISSION:				
Appropriation Available		275,000.00	175,000.00	
Unexpended Balance		175,000.00		
Net Expenditure		100,000.00	*175,000.00	
CONVEYANCE OF CONVICTS:				
Appropriation Available	11,895.80	17,721.44	8,595.52	
Unexpended Balance	2,721.44	8,596.08	1.08	
Net Expenditure	9,174.36	9,125.36	8,594.44	
DRAINAGE COMMISSION:				
Appropriation Available	1,138.98	3.24		
Unexpended Balance	3.24	2.74		
Net Expenditure	1,135.74	.50		
EMERGENCY BUILDING FUND:				
Appropriation Available	150,000.00	150,000.00	150,000.00	150,000.00
Unexpended Balance	146,678.41	141,559.65	139,653.26	140,000.00
Net Expenditure	3,321.59	8,440.35	10,346.74	10,000.00
ENUMERATION SOLDIERS AND SAILORS:				
Appropriation Available	7,385.49	4,712.49	†	
Unexpended Balance	4,712.49	1,884.49		
Net Expenditure	2,673.00	2,828.00		
FIREMEN'S TOURNAMENT:				
Appropriation Available	2,500.00	2,500.00	2,500.00	2,500.00
Unexpended Balance				
Net Expenditure	2,500.00	2,500.00	2,500.00	2,500.00
RECORD OF PROCEEDINGS G. A. R.:				
Appropriation Available	1,000.00	1,000.00		
Unexpended Balance	4.93			
Net Expenditure	995.07	1,000.00		
GREAT LAKES-ST. LAWRENCE ASSOCIATION:				
Appropriation Available	4,000.00	2,220.00		
Unexpended Balance	2,220.00	310.00		
Net Expenditure	1,780.00	1,910.00		
LEGISLATIVE EXPENSE:				
Appropriation Available		††158,500.00		†109,600.00
Unexpended Balance		9,066.48		
Net Expenditure		149,433.52		109,600.00
††Includes expense allowance for two sessions, and \$20,000 for Legislative investigations.				
PUBLIC PRINTING:				
Appropriation Available	40,645.91	64,106.57	34,705.36	**67,884.17
Unexpended Balance	24,106.57	34,705.36	17,884.17	40,000.00
Net Expenditures	16,539.34	29,401.21	16,821.19	27,884.17

TABLE III-A (Continued)

***MISCELLANEOUS APPROPRIATIONS	1923-1924	1924-1925	1925-1926	Estimated 1926-1927
PREDATORY ANIMALS:				
Appropriation Available	15,000.00	15,000.00	15,000.00	15,000.00
Unexpended Balance	2.09	-----	455.16	-----
Net Expenditures	14,997.91	15,000.00	14,544.84	15,000.00
RELIEF FOR FIRE LOSS:				
Appropriation Available		604.50		
Unexpended Balance		-----		
Net Expenditure		604.50		
RELIEF OF B. L. OPSAHL:				
Appropriation Available		7,000.00		
Unexpended Balance		-----		
Net Expenditure		7,000.00		
RELIEF OF WAR VETERANS:				
Appropriation Available	13,000.00	12,500.00	12,500.00	12,500.00
Unexpended Balance	40.00	4,275.00	228.50	-----
Net Expenditure	12,960.00	8,225.00	12,271.50	12,500.00
RICHARDS PRIMARY:				
Appropriation Available	14,000.00		11,500.00	1,494.78
Unexpended Balance	3,182.26		1,494.78	1,494.78
Net Expenditure	10,817.74		10,005.22	-----
RURAL CREDIT:				
Appropriation Available	240,000.00	240,000.00	147,051.74	129,774.82
Unexpended Balance	240,000.00	147,051.74	129,774.82	100,000.00
Net Expenditures	-----	92,948.26	17,276.92	29,774.82
STATE FAIR BUILDINGS:				
Appropriation Available	15,000.00			
Unexpended Balance	1.87			
Net Expenditure	14,998.13			
STATE FAIR GROUNDS:				
Appropriation Available	6,200.00			
Unexpended Balance	-----			
Net Expenditure	6,200.00			
FREE TUITION—VETERANS:				
Appropriation Available		8,121.67	5,000.00	
Unexpended Balance		-----	697.30	
Net Expenditure		8,121.67	4,302.70	
GETTYSBURG CEMETERY ASSOCIATION:				
Appropriation Available			200.00	
Unexpended Balance			-----	
Net Expenditure			200.00	
INHERITANCE TAX REFUNDS:				
Appropriation Available			1,219.64	
Unexpended Balance			-----	
Net Expenditure			1,219.64	
ASSESSMENT, ESCHEATED LANDS:				
Appropriation Available			106.00	
Unexpended Balance			-----	
Net Expenditure			106.00	
COMPENSATION, MRS. H. E. PFEIFER:				
Appropriation Available		5,000.00		
Unexpended Balance		-----		
Net Expenditure		5,000.00		

TABLE III-A (Continued)

***MISCELLANEOUS APPROPRIATIONS	1923-1924	1924-1925	1925-1926	Estimated 1926-1927
COMMEMORATION DR. C. L. MEAD:				
Appropriation Available			1,000.00	500.00
Unexpended Balance			500.00
Net Expenditure			500.00	500.00
EXPENSE PRESIDENTIAL ELECTORS:				
Appropriation Available		202.20		
Unexpended Balance		51.70		
Net Expenditure		150.50		
MONUMENT ANNA D. TALLENT:				
Appropriation Available		100.00		
Unexpended Balance		
Net Expenditure		100.00		
UNIFORM LEGISLATION:				
Appropriation Available	900.00	900.00	900.00	900.00
Unexpended Balance	477.85	359.32	389.15	350.00
Net Expenditure	422.15	540.68	510.85	550.00
WOMEN'S BOARD OF INVESTIGATION:				
Appropriation Available	3,600.00	3,600.00		
Unexpended Balance	223.46		
Net Expenditure	3,376.54	3,600.00		
VOCATIONAL EDUCATION—ORVALL HALE:				
Appropriation Available		150.25		
Unexpended Balance		
Net Expenditure		150.25		
WOLF BOUNTY DEFICIENCIES:				
Appropriation Available		14,655.00		
Unexpended Balance		445.00		
Net Expenditure		14,210.00		
TOTAL MISCELLANEOUS APPROPRIATIONS:				
Appropriations Available	\$548,202.77	\$987,947.36	\$573,278.26	\$496,838.7
Unexpended Balances	440,483.29	524,767.56	297,763.22	285,529.7
Net Expenditures	107,719.48	463,179.80	275,515.04	211,308.9

*Paid back to General Fund by Cement Commission. The \$100,000 previously drawn was also returned to the General Fund.

†These funds have been turned over to the Adjutant General for administration and are indicated in that account for the following year.

1G. A. R. record of proceedings is kept by the Soldier. Home Board. The appropriation is now carried under that title.

This is the estimated amount needed for Legislative expense based on 1925 Session.

**Includes customary emergency appropriation and estimated unexpended balance.

TABLE III-B
LOCAL AND ENDOWMENT FUNDS

Showing the amount of Local and Endowment Funds at the beginning of the fiscal year 1923-1924; the receipts and disbursements there from and the unexpended balances for the fiscal years 1923-1924, 1924-1925 and 1925-1926; and the estimated receipts for the fiscal years 1926-1927, 1927-1928 and 1928-1929. Such estimates are the estimates as made by the institutions and reported to the Budget Officers. No effort has

been made by the Budget Officers to estimate the expenditures from these funds for the present uncompleted year or for the ensuing biennium. The last three columns will merely indicate the amounts available for expenditure without appropriation, which are available in addition to any appropriations made.

EDUCATIONAL INSTITUTIONS	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929
STATE COLLEGE OF AGRICULTURE:						
Balance from Previous Year.....	\$ 36,858.54	\$ 50,037.24	\$ 71,025.26	\$ 53,927.78	\$ 32,547.78	
Receipts—Local Collections	169,614.36	154,648.18	153,002.23	152,620.00	152,620.00	152,620.00
Receipts—Endowment Fund	50,147.43	59,702.25	58,500.03	56,000.00	58,000.00	58,000.00
Disbursements	206,583.09	193,362.41	228,599.74	230,000.00		
Balance Available	50,037.24	71,025.26	53,927.78	32,547.78		
EASTERN STATE NORMAL SCHOOL:						
Balance from Previous Year.....	3,263.15	7,803.46	1,257.78	2,848.48	5,448.48	
Receipts—Local Collections	23,633.64	21,695.03	23,367.62	24,450.00	24,450.00	25,050.00
Receipts—Endowment Fund	9,414.87	9,484.55	10,785.07	10,000.00	10,000.00	10,000.00
Disbursements	28,508.20	37,725.26	32,561.99	31,750.00		
Balance Available	7,803.46	1,257.78	2,848.48	5,448.48		
NORTHERN NORMAL SCHOOL:						
Balance from Previous Year.....	12,033.70	2,893.48	5,638.28	11,468.67		
Receipts—Local Collections	51,327.08	59,965.77	70,467.63	83,491.90	76,200.00	79,900.00
Receipts—Endowment Fund	7,983.18	8,948.64	9,965.94	8,500.00	8,500.00	9,500.00
Disbursements	68,450.48	66,169.61	74,603.18			
Balance Available	2,893.48	5,638.28	11,468.67			
SCHOOL OF MINES:						
Balance from Previous Year.....	2,668.30	6,292.89	6,708.96	3,265.24		
Receipts—Local Collections	5,661.59	7,253.41	9,130.72	12,000.00	13,700.00	14,300.00
Receipts—Endowment Fund	8,626.30	9,539.14	10,213.08	8,000.00	8,000.00	8,000.00
Disbursements	10,663.30	16,376.48	22,787.52			
Balance Available	6,292.89	6,708.96	3,265.24			
SPEARFISH NORMAL SCHOOL:						
Balance from Previous Year.....	3,266.38	7,980.10	8,203.14	84.39		
Receipts—Local Collections	22,326.11	17,517.08	12,569.01	19,345.00	20,560.00	20,710.00
Receipts—Endowment Fund	9,414.87	9,484.54	10,785.08	11,500.00	10,000.00	10,000.00
Disbursements	27,027.26	26,778.58	31,472.84			
Balance Available	7,980.10	8,203.14	84.39			
SOUTHERN NORMAL SCHOOL:						
Balance from Previous Year.....	3,384.89	2,433.03	10,113.03	9,969.33		
Receipts—Local Collections	13,906.87	14,086.98	18,011.68	20,913.95	22,400.00	22,450.00
Receipts—Endowment Fund	13,149.93	16,829.13	17,535.56	16,000.00	17,000.00	16,000.00
Disbursements	28,008.66	23,236.11	35,690.94			
Balance Available	2,433.03	10,113.03	9,969.33			
UNIVERSITY OF SOUTH DAKOTA:						
Balance from Previous Year.....	43,469.91	17,255.63	22,521.65	11,555.77		
Receipts—Local Collections	51,764.17	61,558.58	75,686.77	70,000.00	70,000.00	70,000.00
Receipts—Endowment Fund	14,630.70	15,332.07	17,885.38	15,000.00	15,000.00	15,000.00
Disbursements	92,609.15	71,624.63	104,538.03			
Balance Available	17,255.63	22,521.65	11,555.77			

SUMMARY

Total Available July 1, 1923.....	\$104,944.87	94,695.83	125,468.10	93,119.66		
Total Receipts	451,601.10	\$466,045.35	\$498,005.80	\$507,820.85	\$506,430.00	\$511,530.00
Total Disbursements	461,850.14	435,273.08	530,254.24			

TABLE III-B (Continued)

CHARITABLE & PENAL INSTITUTIONS Including SOLDIERS HOME	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929
S. D. STATE SANATORIUM:						
Balance from Previous Year.....	\$ 5,757.85	\$ 2,190.85	\$ 7,586.09	\$ 5,036.86		
Receipts—Local and Endowment.....	5,921.68	5,455.31	4,637.77	4,500.00	\$ 4,500.00	\$ 4,500.00
Disbursements	9,488.68	60.07	7,187.00			
Balance Available	2,190.85	7,586.09	5,036.86			
HOSPITAL FOR INSANE, YANKTON:						
Balance from Previous Year.....	9,157.91	4,616.01	391.32	2,801.12		
Receipts—Local and Endowment.....	36,302.39	29,903.14	29,005.90	30,000.00	30,000.00	30,000.00
Disbursements	40,844.29	34,127.83	26,596.10			
Balance Available	4,616.01	391.32	2,801.12			
NORTHERN HOSPITAL (State School & Home for Feeble Minded):						
Balance from Previous Year.....	13,962.07	17,035.45	21,821.15	42,847.55		
Receipts—Local and Endowment.....	17,992.31	18,485.31	21,431.99	15,360.00	15,835.00	15,835.00
Disbursements	14,918.93	13,699.61	405.59			
Balance Available	17,035.45	21,821.15	42,847.55			
PENITENTIARY:						
Balance from Previous Year.....	1,006.91	2,444.10	3,783.37	2,452.63		
Receipts—Local and Endowment.....	13,505.59	28,592.16	28,066.75	16,600.00	10,600.00	10,600.00
Disbursements	12,068.40	27,252.89	29,397.49			
Balance Available	2,444.10	3,783.37	2,452.63			
SCHOOL FOR THE BLIND:						
Balance from Previous Year.....	2,288.18	1,587.10	909.23	1,660.10		
Receipts—Local and Endowment.....	4,672.92	5,098.23	4,964.64	4,500.00	3,000.00	3,000.00
Disbursements	5,374.00	5,776.10	4,213.86			
Balance Available	1,587.10	909.23	1,660.01			
SCHOOL FOR THE DEAF:						
Balance from Previous Year.....	18,005.18	17,981.14	20,811.96	19,723.31		
Receipts—Local and Endowment.....	11,932.96	15,542.15	15,218.25	10,915.00	10,670.00	10,670.00
Disbursements	11,957.00	12,711.33	16,306.90			
Balance Available	17,981.14	20,811.96	19,723.31			
INDUSTRIAL SCHOOL FOR GIRLS:						
Balance from Previous Year.....			304.75	404.75		
Receipts—Local and Endowment.....		304.75	100.00			
Disbursements						
Balance Available		304.75	404.75			
STATE TRAINING SCHOOL:						
Balance from Previous Year.....	2,144.84	1,969.85	5,598.96	7,896.88		
Receipts—Local and Endowment.....	16,126.31	19,547.15	20,302.41	12,500.00	20,000.00	20,000.00
Disbursements	16,574.30	15,645.04	18,004.49			
Balance Available	1,696.85	5,598.96	7,896.88			
NORTHEASTERN HOSPITAL FOR INSANE, WATERTOWN:						
Balance from Previous Year.....	1,145.82	1,645.82	2,318.87	3,288.87		
Receipts—Local and Endowment.....	500.00	700.00	970.00	1,000.00	1,000.00	1,000.00
Disbursements		26.95				
Balance Available	1,645.82	2,318.87	3,288.87			
STATE SOLDIERS HOME:						
Balance from Previous Year.....	556.28	1,009.04	357.20	3,490.53		
Receipts—Local and Endowment.....	6,050.82	5,767.24	9,622.47	3,720.00	3,720.00	3,720.00
Disbursements	5,598.06	6,419.08	6,489.14			
Balance Available	1,009.04	357.20	3,490.53			
SUMMARY						
Total Available July 1, 1923.....	\$ 54,025.04	50,206.36	63,882.90	89,602.51		
Total Receipts	113,005.98	\$129,395.44	\$134,320.08	\$ 99,095.00	\$ 99,325.00	\$ 99,325.00
Total Disbursements	116,823.66	115,718.90	108,600.67	100,000.00		

TABLE III-C
MISCELLANEOUS FUNDS-RECEIPTS AND DISBURSEMENTS

Showing the amount of miscellaneous funds available at the beginning of each fiscal year by the several departments and institutions, exclusive of Local and Endowment Funds; the accruals to the credit of such funds during each of the completed years; the disbursements during such years; the balance available for expenditure during the ensuing year; and showing the estimated accruals during the fiscal years 1926-1927, 1927-1928 and 1928-1929.

Figures for the first three columns shown are from the Auditor's reports. The estimated receipts for the last three years shown are as reported by the departments or institutions. No effort is made by the Budget Officers to estimate the future expenditures from these funds. Estimated revenues as reported by the departments or institutions have been changed only in

cases in which amendatory legislation has been recommended. These are indicated with a proper signal.

The table which follows will show all funds coming into the hands of the several departments, whether by way of reimbursement or straight revenue, exclusive of appropriations. From these totals, will be segregated the amount received from Federal Aid and other reimbursements to show the actual net cost to the South Dakota taxpayer of the expenditures indicated.

The purpose of these tables being to determine the cost of the State Government and the maintenance of its institutions, the financial transactions of the semi-state activities and of the State business enterprises are not included. Where no estimates are shown for revenues or disbursements, the Department or Institution concerned has made no estimate.

STATE DEPARTMENTS	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929
STATE AUDITOR—Motor Fuel Expense:						
Balance from Previous Year.....	\$	\$	\$	\$ 1,164.29	\$	\$
Receipts			4,769.76			
Disbursements			3,605.47			
Balance Available			1,164.29			
BANKING & FINANCE:						
Balance from Previous Year.....	7,231.77	4,135.75	8,201.48	14,683.65		
Receipts	32,684.19	54,433.65	59,130.66	35,100.00	25,100.00	20,100.00
Disbursements	35,780.21	50,367.92	52,648.49			
Balance Available	4,135.75	8,201.48	14,683.65			
BOARD OF ACCOUNTANCY:						
Balance from Previous Year.....	153.30	211.84	258.28	203.69		
Receipts	100.00	195.00				
Disbursements	41.46	148.56	54.59			
Balance Available	211.84	258.28	203.69			
BOARD OF ENGINEERING AND ARCHITECTURAL EXAMINERS:						
Balance from Previous Year.....				3,878.87		
Receipts			6,323.00	1,500.00	1,500.00	1,500.00
Disbursements			2,444.13			
Balance Available			3,878.87			
BONDING DEPARTMENT:						
Balance from Previous Year.....	44,830.65	51,884.61	55,839.16	52,127.76		
Receipts	11,924.50	5,104.13	22,010.17	12,000.00	12,000.00	12,000.00
Disbursements	4,870.54	1,149.58	25,721.57			
Balance Available	51,884.61	55,839.16	52,127.76			
BRAND COMMISSION:						
Balance from Previous Year.....	428.88	355.30	266.55	19.26		
Receipts	345.00	470.00				
Disbursements	418.58	558.75	247.29			
Balance Available	355.30	266.55	19.26			
CHILD WELFARE (Board of Health):						
Balance from Previous Year.....	5,955.35	1,448.87	20.19	862.12		
Receipts	*7,146.56	*12,844.24	*14,293.11	*10,000.00		
Disbursements	11,653.04	14,272.92	13,451.18			
Balance Available	1,448.87	20.19	862.12			
INTERNATIONAL HEALTH BOARD (Board of Health)						
Balance from Previous Year.....		1,250.01	1,250.00	250.07		
Receipts	*2,868.14	*5,000.00	*3,250.00	*3,250.00	*3,250.00	*3,250.00
Disbursements	1,618.13	5,000.01	4,249.93			
Balance Available	1,250.01	1,250.00	250.07			

TABLE 111-C (Continued)

STATE DEPARTMENTS	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929
CUSTER STATE PARK:						
Balance from Previous Year.....	2,501.33	1,824.08	788.73	4,821.21		
Receipts	2,990.31	3,912.78	5,762.93	5,000.00	5,000.00	5,000.00
Disbursements	3,667.56	4,948.13	1,730.45			
Balance Available	1,824.08	788.73	4,821.21			
DAIRY (Now Dept. of Agriculture:						
Balance from Previous Year.....	7,094.91	8,692.72	7,271.58	6,595.00		
Receipts	16,594.84	17,481.22				
Disbursements	14,997.03	18,902.36	676.58			
Balance Available	8,692.72	7,271.58	6,595.00			
EXECUTIVE ACCOUNTANT						
(Now Audits & Accounts):						
Balance from Previous Year.....	11,214.98	6,133.45	3,791.14	6,363.54		
Receipts	20,570.60	23,216.03	2,572.40			
Disbursements	25,652.13	25,558.34				
Balance Available	6,133.45	3,791.14	6,363.54			
FIRE MARSHAL:						
Balance from Previous Year.....	41,678.36	46,703.78	31,291.33	33,605.44		
Receipts	19,804.74	2,764.95	21,666.37	2,800.00	20,000.00	2,800.00
Disbursements	14,779.32	18,177.40	19,352.26			
Balance Available	46,703.78	31,291.33	33,605.44			
FIRST SOUTH DAKOTA INFANTRY:						
Balance from Previous Year.....				3,028.40		
Receipts			*3,072.40	*3,000.00	*3,000.00	*3,000.00
Disbursements			44.00			
Balance Available			3,028.40			
FOREST RESERVE:						
Balance from Previous Year.....						
Receipts	*24,799.15	*24,434.98	*32,860.77			
Disbursements	24,799.15	24,434.98	32,860.77			
Balance Available						
GAME AND FISH:						
Balance from Previous Year.....	47,262.27	46,607.56	21,720.88	47,221.51		
Receipts	134,798.17	169,617.98	240,478.69	210,000.00	†210,000.00	†210,000.00
Disbursements	135,452.88	194,504.66	214,978.06			
Balance Available	46,607.56	21,720.88	47,221.51			
HISTORICAL:						
Balance from Previous Year.....	189.27	173.16	162.71	54.88		
Receipts	73.89	214.80	122.17	100.00	100.00	100.00
Disbursements	90.00	225.25	230.00			
Balance Available	173.16	162.71	54.88			
HIGHWAY:						
Balance from Previous Year.....	1,453,874.20	673,293.83	108,425.40	236,551.74		
Receipts:						
Tax Levy	5,965.58	2,605.86	1,864.08	500.00		
Motor Vehicle License	1,564,907.85	1,206,521.62	1,279,374.84	1,300,000.00	1,300,000.00	1,300,000.00
Motor Fuel Tax	929,199.49	1,279,090.20	1,957,495.37	2,400,000.00	2,500,000.00	2,500,000.00
Motor Carrier Tax	2,941.62	7,450.26	23,680.90	25,000.00	25,000.00	25,000.00
Federal Aid	*1,935,646.63	*2,067,106.48	*1,621,702.27	*1,600,000.00	*1,200,000.00	*1,200,000.00
Miscellaneous Collections	205,554.89	443,416.38	148,527.60	117,650.00	102,600.00	92,500.00
Sub-Total, Amounts Available.....	6,098,090.26	5,679,484.63	5,141,070.66			
Net Loans, Transfers, etc.....	150,000.00	343,200.59	81,927.03			
Disbursements	5,574,796.43	5,914,259.82	4,986,445.75	5,250,180.00		
Balance Available	673,293.83	108,425.40	236,551.74			

TABLE 111-C (Continued)

STATE DEPARTMENTS	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929
INSURANCE:						
Balance from Previous Year.....	10,434.89	10,414.23	12,435.79	13,142.37		
Receipts	41,590.51	42,561.24	41,019.75	41,000.00	41,000.00	41,000.00
Less Transfer to General Fund.....	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Net Receipts for Operation	16,590.51	17,561.24	16,019.75	16,000.00	16,000.00	16,000.00
Disbursements	16,611.17	15,539.68	15,313.17			
Balance Available	10,441.23	12,435.79	13,142.37			
INSURANCE TAX DISTRIBUTION:						
Balance from Previous Year.....	51,750.62	55,934.53	53,518.95	57,694.31		
Receipts	54,640.22	52,224.64	56,400.00			
Disbursements	50,456.31	54,640.22	52,224.64			
Balance Available	55,934.53	53,518.95	57,694.31			
MOTOR CARRIER (Railroad Commission)						
Balance from Previous Year.....			789.88	5,064.90		
Receipts		1,230.00	9,830.00	10,000.00	10,000.00	10,000.00
Disbursements		440.12	5,554.98			
Balance Available		789.88	5,064.90			
MOTOR VEHICLE (Secretary of State)						
Balance from Previous Year.....	50,377.02	79,010.88	72,841.15	20,999.06		
Receipts	63,073.55	51,490.63	50,663.68	50,500.00	50,500.00	50,500.00
Disbursements	34,439.69	57,660.36	102,505.77			
Balance Available	79,010.88	72,841.15	20,999.06			
MOTOR VEHICLE EXEMPTION:						
Balance from Previous Year.....		6,868.37		15,449.04		
Receipts		26,403.58	339,000.00			
Disbursements		33,271.95	323,550.96			
Balance Available			15,449.04			
PREDATORY ANIMALS:						
Balance from Previous Year.....		2,079.29	2,757.76	5,404.09		
Receipts	2,079.29	2,988.39	2,826.33	2,500.00	1,500.00	1,000.00
Disbursements		2,309.92	180.00			
Balance Available	2,079.29	2,757.76	5,404.09			
SCALE INSPECTION:						
Balance from Previous Year.....	2,108.99	3,236.71	1,929.21	1,772.02		
Receipts	7,443.91	6,115.75				
Disbursements	6,316.19	7,423.25	157.19			
Balance Available	3,236.71	1,929.21	1,772.02			
SECURITIES COMMISSION:						
Balance from Previous Year.....	2,464.17	2,662.78	2,242.16	3,706.10		
Receipts	3,581.34	3,947.04	4,737.86	4,100.00	4,100.00	4,100.00
Disbursements	3,382.73	4,367.66	3,273.92			
Balance Available	2,662.78	2,242.16	3,706.10			
SPECIAL BUILDING FUND:						
Balance from Previous Year.....				301,471.03		
Receipts			339,710.83	340,000.00	340,000.00	340,000.00
Disbursements			38,239.80			
Balance Available			301,471.03			
SOLDIERS & SAILORS MEMORIAL:						
Balance from Previous Year.....		69,456.28	72,384.92	74,343.79		
Receipts	69,456.28	2,928.64	1,958.87	2,000.00	2,000.00	2,000.00
Disbursements						
Balance Available	69,456.28	72,384.92	74,343.79			
STATE INSTITUTE:						
Balance from Previous Year.....	1,254.04	4,927.59	9,268.88	10,395.38		
Receipts	26,437.50	26,262.98	22,684.00	32,000.00	30,000.00	30,000.00
Disbursements	22,763.95	21,921.69	21,557.50			
Balance Available	4,927.59	9,268.88	10,395.38			

TABLE 111-C (Continued)

STATE DEPARTMENTS	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929
TEACHERS REFERENCE:						
Balance from Previous Year.....	492.69	743.44	785.94	462.10		
Receipts	312.00	184.00	146.00	300.00	300.00	300.00
Disbursements	61.25	141.50	469.84			
Balance Available	743.44	785.94	462.10			
TREASURER'S MOTOR FUEL EXPENSE:						
Balance from Previous Year.....				841.16		
Receipts			7,845.41			
Disbursements			7,004.25			
Balance Available			841.16			
WAREHOUSE:						
Balance from Previous Year.....	89.70	1,057.38	1,550.62	1,752.70		
Receipts	1,163.45	1,143.55	1,138.00	1,000.00	1,140.00	1,140.00
Disbursements	195.77	650.31	935.92			
Balance Available	1,057.38	1,550.62	1,752.70			
SOLDIERS COMPENSATION:						
Balance July 1, 1923.....	48,190.00					
Disbursements	40,582.50					
Transferred to Soldiers Int. & Sink.....	7,607.50					
STATE ATHLETIC:						
Balance from Previous Year.....						
Receipts		871.91				
Disbursements		871.91				
ARTESIAN WELLS:						
Balance from Previous Year.....	1,359.09	1,703.78	1,418.02	1,457.38		
Receipts	435.29	60.36	69.36			
Disbursements	90.60	346.12	30.00			
Balance Available	1,703.78	1,418.02	1,457.38			
BEE TAX:						
Balance from Previous Year.....	2,635.33	3,064.93	3,500.58	4,498.92		
Receipts	607.11	785.39	998.34			
Disbursements	177.51	349.74				
Balance Available	3,064.93	3,500.58	4,498.92			
CHAMBERLAIN-KHAN:						
Balance from Previous Year.....	44.81	89.99	4.72	4.72		
Receipts	602.16	150.54				
Disbursements	556.98	235.81				
Balance Available	89.99	4.72	4.72			
GASOLINE SALES FUND:						
Receipts			81,000.70			
Disbursements			85,644.64			
Net Loan from Highway to Balance.....			4,643.94			
SPECIAL FOREST CITY BRIDGE:						
Balance from Previous Year.....			1,223.40	1,223.40		
Receipts		20,000.00				
Disbursements		18,776.60				
Balance Available		1,223.40	1,223.40			
STATE BRIDGE:						
Balance from Previous Year.....	224,702.70	447,319.70	180,050.88	121,385.40		
Receipts	401,309.67	458,159.99	421,681.50	220,000.00	220,000.00	220,000.00
Disbursements	178,692.67	725,428.81	480,346.98			
Balance Available	447,319.70	180,050.88	121,385.40			

TABLE 111-C (Continued)

STATE DEPARTMENTS	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929
SPECIAL MILITIA:						
Balance from Previous Year.....	4,040.31	3,917.59	5,045.59	4,028.40		
Receipts	3,060.80	1,166.00	650.00	650.00	650.00	650.00
Disbursements	3,183.52	38.00	1,667.19			
Balance Available	3,917.59	5,045.59	4,028.40			
*MINERAL LEASING:						
Balance from Previous Year.....		32.82	45.87	108.93		
Receipts	32.82	13.05	63.06			
Balance Available	32.82	45.87	108.93			
DEPARTMENT OF PUBLIC INSTRUCTION (The following funds are administered by the Department of Public Instruction):						
*COOPERATIVE EDUCATION —AGRICULTURE:						
Balance from Previous Year.....	18,202.68	20,803.06	26,003.83	31,037.07		
Receipts	20,803.06	26,003.83	31,204.59			
Disbursements	18,202.68	20,803.06	26,171.35			
Balance Available	20,803.06	26,003.83	31,037.07			
*COOPERATIVE EDUCATION TEACHERS:						
Balance from Previous Year.....	7,022.53	7,165.69	7,275.49	6,778.83		
Receipts	9,977.47	9,858.08	9,724.51			
Disbursements	9,834.31	9,748.28	10,221.17			
Balance Available	7,165.69	7,275.49	6,778.83			
*COOPERATIVE EDUCATION —TRADES & INDUSTRIES:						
Balance from Previous Year.....	4,000.00	7,351.25	10,000.00	10,000.00		
Receipts	7,001.88	4,648.75	4,121.19			
Disbursements	3,650.63	2,000.00	4,121.19			
Balance Available	7,351.25	10,000.00	10,000.00			
*REHABILITATION IN INDUSTRY:						
Balance from Previous Year.....	2,599.08	1,986.07	2,207.65	3,365.20		
Receipts	3,369.89	4,082.78	3,931.38			
Disbursements	3,982.90	3,861.20	2,773.83			
Balance Available	1,986.07	2,207.65	3,365.20			
TOTAL FOR DEPARTMENTS:						
Balances from Previous Years	\$ 2,054,183.92	\$ 1,565,672.95	\$ 706,568.72	\$ 1,107,817.73		
Receipts	5,760,894.35	6,394,230.64	6,941,933.82	6,404,950.00	\$ 6,083,140.00	\$ 6,050,940.00
Disbursements	6,249,405.32	7,253,334.87	6,540,684.81			
Total of Federal Aid Funds.....	2,157,821.90	2,300,168.49	1,890,399.58			
Net Cost of Disbursements	3,603,072.45	4,094,062.15	5,051,534.24			

*Federal Aid Funds.

"i Game and Fish Funds are payable into the General Fund after July 1st, 1927, unless the present law is changed. This is recommended elsewhere.

TABLE III-C (Continued)

STATE COLLEGE (The following Federal and State Funds are administered by State College)	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929
*ADAMS FUND:						
Balance from Previous Year.....	\$ 1,734.93	\$ 809.20	\$ 341.07	\$ 1,033.80	\$	\$ 15,000.00
Receipts	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Disbursements	15,925.73	15,468.13	14,307.27			
Balance Available	809.20	341.07	1,033.80			
*FEDERAL SMITH-LEVER:						
Balance from Previous Year.....	5,971.69	2,079.08	2,085.17	1,690.52		
Receipts	66,176.30	66,176.30	66,176.30	66,176.30	66,176.30	66,176.30
Disbursements	70,068.91	66,170.21	66,570.95			
Balance Available	2,079.08	2,085.17	1,690.52			
*HATCH:						
Balance from Previous Year.....	2,252.15	2,420.17	374.50	898.82		
Receipts	15,000.00	15,000.00	†16,000.00	15,000.00	15,000.00	15,000.00
Disbursements	14,831.98	17,045.67	15,475.68			
Balance Available	2,420.17	374.50	898.82			
*MORRILL:						
Balance from Previous Year.....	12.18	12.18	12.18	12.18		
Receipts	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Disbursements	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Balance Available	12.18	12.18	12.18	12.18		
‡COUNTY SUPERVISION:						
Balance from Previous Year.....	59,097.72	35,203.92	67,169.13	30,556.23		
COUNTY AGRICULTURAL EXTENSION: (Consolidated):						
Total Balances from Previous Year.....	90,725.16	22,650.32	23,280.02	20,432.45		
Receipts	112,943.36	163,754.23	160,562.18	150,000.00	150,000.00	150,000.00
Disbursements	181,018.20	163,124.53	163,409.75			
Balance Available	22,650.32	23,280.02	20,432.45			
STATE SMITH-LEVER:						
Balance from Previous Year.....	1,799.08	1,454.06	179.10	29.45		
Receipts	56,176.30	56,176.30	56,176.30	56,176.30	56,176.30	56,176.30
Disbursements	56,521.32	57,451.26	56,325.95			
Balance Available	1,454.06	179.10	29.45			
*PURNELL:						
Balance from Previous Year.....				538.75		
Receipts			20,000.00	30,000.00	40,000.00	50,000.00
Disbursements			19,461.25			
Balance Available			538.75			
LIVE STOCK EXPERIMENTAL:						
Balance from Previous Year.....	897.09	1,105.50	1,858.32	1,097.31		
Receipts	6,456.36	5,979.00	2,277.74			
Disbursements	6,247.95	5,226.18	3,038.75			
Balance Available	1,105.50	1,858.32	1,097.31			
LIVE STOCK PURE BRED:						
Balance from Previous Year.....	1,778.76	359.58	957.55	1,315.43		
Receipts	815.46	667.46	800.62			
Disbursements	2,234.64	69.49	442.74			
Balance Available	359.58	957.55	1,315.43			
EXPERIMENT SUBSTATIONS:						
Balance from Previous Year.....	4,847.35	6,264.96	8,165.67	9,705.01		
Receipts	5,364.06	5,447.66	7,154.66			
Disbursements	3,946.45	3,546.95	5,615.32			
Balance Available	6,264.96	8,165.67	9,705.01			
TOTAL FOR STATE COLLEGE:						
Balances from Previous Years.....	\$ 110,018.39	\$ 37,155.05	\$ 37,253.58	\$ 36,753.72		
Receipts	327,931.84	378,200.95	394,147.80	382,352.60	\$ 392,352.60	\$ 402,352.60
Disbursements	400,795.18	378,102.42	394,642.66	400,000.00	400,000.00	400,000.00
Balances Available	37,155.05	37,253.58	36,753.72			

*Federal Aid Funds.

†Includes \$1,000 error in 1919 Report.

\$Note: No receipts and disbursements are shown for this account; the funds being first transferred to this account from general fund appropriations, and re-transferred to State Smith-Lever and County Agricultural Extension. The above show undistributed balances only, not figured in totals.

STATEMENT IV.

APPROPRIATIONS AND RECOMMENDATIONS

The Tables under Statement IV constitute all that was embodied in the former reports of the Budget Board. These tables show the amounts appropriated for the various expending agencies for expenditure during the years 1923-1924, 1924-1925, 1925-1926 and 1926-1927; the appropriations requested by the several expending agencies for the ensuing biennium and the recommendations of the Budget Officers. In the report as herewith submitted there has been added to the recommendations for the Educational, Charitable and Penal and Soldiers Home Group the recommendations of the governing boards of those institutions. Explanatory notes are used freely throughout the tables to which special attention is directed.

The columns indicating the appropriations requested, particularly by the institutions, do not necessarily indicate a pressing immediate need but indicate what the institutions have regarded as essential for the full and complete development of the institutions to provide adequately for their future if not their present needs. Under existing conditions, no building program whatsoever is recommended to be provided for by appropriation. There appears to be no pressing need for major buildings during the next biennium. Perhaps it would be more proper to say that the need for new buildings is not as pressing as the combined need for getting the State General Fund on a cash basis and for reducing taxes. Referring to buildings, attention is called to the fact that to the amounts specifically appropriated for the fiscal years 1925-1926 and 1926-1927 there should be added approximately \$700,000 or \$350,000

each year which constitutes the cigarette tax diverted from the General Fund and appropriated for buildings under a blanket appropriation.

In arriving at the amounts which the Budget Officers saw fit to recommend for appropriation, four things were considered, namely: The anticipated revenues available for appropriation, the absolute need for leaving a small surplus from these revenues with which to commence whittling down the general fund overdraft, the apportioning of the remainder to the various groups according to the urgency of their need and somewhat according to the past ratios, and finally, the increase in population of unfortunates at the Charitable Institutions who must be provided for no matter what the sacrifice.

The following data will be of interest: The 1923 Session of the Legislature appropriated over two million dollars more than the revenues for the biennium 1923 to 1925, the 1925 Session appropriated nearly two and one-half million dollars more than the revenues for the biennium to follow, namely, the biennium 1925-1927. That retrenchment held the expenditures down to a harsh minimum is the only thing that has prevented a deficit of four and one-half million dollars today. There is here recommended \$405,290.28 less than the conservatively estimated revenues for the ensuing biennium. With normal reversions and careful management, this should leave not less than one-half million dollars to apply on the deficit or overdraft. Additional reductions in this debt should be provided for otherwise.

The following Table of Comparisons will be of interest:

Total requests for the biennium-----	\$ 11,241,557.60
Recommended by Budget Officers including	
Emergencies -----	7,679,723.72
Total deducted by Budget Officers.. -----	3,561,833.88
Recommended by Budget Board 1923-----	\$ 9,315,343.80
Recommended by Budget Board 1925 -----	8,762,019.70
Recommended by Budget Officers 1927 -----	7,679,723.72

TABLE IV-A
STATE DEPARTMENTS

	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
1. ATTORNEY GENERAL								
Salary Attorney General	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Salary, Ass't. to Railroad Commission.....	3,600.00	3,600.00						
Salary, Assistant Attorney General.....	3,600.00	3,600.00						
Salary, Assistant Attorney General.....	3,600.00	3,600.00						
Salary, Assistant Attorney General.....	3,600.00	3,600.00						
Salary, Brief Clerk	1,800.00	2,000.00						
Five Assistant Attorneys General and Brief Clerk			20,000.00	20,000.00	20,000.00	20,600.00	*16,400.00	*17,000.00
Salaries Two Stenographers	2,940.00	2,940.00	2,940.00	2,940.00	3,180.00	3,180.00		
Extra Stenographic Hire	100.00	100.00	100.00	100.00	100.00	100.00		
Court Costs	200.00	200.00	800.00	800.00	1,350.00	1,350.00		
Office Supplies, Postage, Office Fix tures, Law Books & Incidentals.....	600.00	600.00	1,000.00	1,000.00	1,000.00	1,000.00		
Premiums on Surety Bond	7.50	7.50	7.50	7.50	7.50	7.50		
Telephone, Telegraph and Express.....	160.00	160.00	260.00	260.00	260.00	260.00		
Printing Briefs and Notices	1,535.00	1,535.00	2,435.00	2,435.00	2,435.00	2,435.00		
Travel Expense and Special Assist- ants	3,100.00	3,100.00	8,300.00	8,300.00	9,100.00	9,100.00		
Special Counsel and Expense (Emer- gency)		1,500.00						
Office and Traveling Expense, includ- ing Court Costs, Printing and Binding, Stenographic Hire, Spe- cial Assistants, etc.							15,032.50	15,032.50
Totals	\$25,842.50	\$27,542.50	\$36,842.50	\$36,842.50	\$38,432.50	\$39,032.50	*\$32,432.50	*\$33,032.50

*Note: Practically the full time of one Assistant Attorney General and considerable traveling expense and court costs are expended in special service for the Rural Credit Board, particularly in the matter of foreclosure proceedings. This brings a revenue into the Rural Credit funds, from which the expense should be borne instead of from the General Fund. The foregoing recommendations are conditioned upon the Legislature amending Chapter 266, Laws of 1925, to provide for this expense, which is estimated at \$6,000.00 per year. If that is not done, it will be necessary to add \$6,000.00 each year to the above appropriation.

STATE DEPARTMENTS (Continued)

2. STATE AUDITOR	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Auditor	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
Expense provided by law	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Salary, Deputy Auditor	2,520.00	2,520.00	2,520.00	2,520.00	2,520.00	2,520.00	2,520.00	2,520.00
Binding	25.00	25.00						
Administration Cigarette Tax	1,500.00							
Deficiency, Adm. Cigarette Tax		1,150.67						
Furniture, Fixtures and Repairs	200.00	200.00						
Postage, Express and Travel Expense	990.00	990.00						
Premiums, Surety Bond	37.50	37.50						
Office Supplies	1,500.00	1,500.00						
General Office Expense			6,777.50	5,237.50	5,500.00	5,500.00		
Salaries, Clerk Hire			11,960.00	11,500.00	9,000.00	9,000.00		
Maintenance							*13,480.00	*13,480.00
Totals	\$18,772.50	\$18,423.17	\$24,257.50	\$22,257.50	\$20,020.00	\$20,020.00	\$19,000.00	\$19,000.00

*This amount for general office expense or maintenance, combining the last two items on request, is based on the recommendation that the Annual Report be reduced in size as recommended elsewhere. If it is so reduced, one clerk less will be needed. If that recommendation is not adopted, the appropriation should be increased \$1,020.00 per year.

3. THE ADJUTANT GENERAL	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Adjutant General	\$ 2,500.00	\$ 2,500.00			\$ 3,000.00	\$ 3,000.00		
Salary, Quartermaster	2,400.00	2,400.00			2,500.00	2,500.00		
Salary, Chief Clerk	1,380.00	1,380.00			1,620.00	1,620.00		
Temporary Help	2,500.00	2,180.00			1,180.00	1,180.00		
Stenographer					1,200.00	1,200.00		
Heat, Light, Power	125.00	125.00						
Premium on Bond and Insurance	280.00	275.00						
Refunds and Awards	50.00	50.00						
Rent of Armories	5,000.00	*10,600.00						
Repairs and Improvements	1,375.00	1,550.00			12,000.00	12,000.00		
Supplies	5,120.00	5,120.00			3,000.00	3,000.00		
Sustenance and Care	895.00	895.00			3,000.00	3,000.00		
Travel Expense	4,675.00	4,650.00						
Deficiencies (Chap. 18, 1923)	264.35							
Flag Case	500.00							
Salary and Administration			9,000.00	9,000.00				
Maintenance			21,000.00	21,000.00			\$29,000.00	\$29,000.00
Totals	\$27,064.35	\$28,800.00	\$30,000.00	\$30,000.00	\$30,500.00	\$30,500.00	\$29,000.00	\$29,000.00

Note: Salary of Adjutant General is fixed by Chapter 256, Laws of 1921.

*Includes deficiency, \$5,600.00.

4. DEPARTMENT OF BANKING AND FINANCE	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Superintendent	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Salary, First Deputy	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Salary, Examiners	18,000.00	18,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
Guaranty Fund Commission	2,000.00	2,000.00						
Guaranty Fund Commission, Deficiency Expense, Guaranty Fund Commission	75.57	2,000.00						
Per Diem and Expense, Depositors' Advisory Commission	2,000.00		4,000.00	4,000.00				
Per Diem and Expense, Guaranty Fund Commission					4,000.00	4,000.00	4,000.00	4,000.00
Office Expense					2,000.00	2,000.00	2,000.00	2,000.00
Special Legal Counsel (Emergency)		*10,000.00						
Contingent Fund			6,000.00	6,000.00				
Totals	\$29,575.57	\$39,500.00	\$41,500.00	\$41,500.00	\$37,500.00	\$37,500.00	\$37,500.00	\$37,500.00

*Chap. 98, 1925.

5. COMMISSIONER OF SCHOOL AND PUBLIC LANDS	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary of Commissioner	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
Expense provided by law	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Salaries of Deputy, Forest Supervisor, Clerks, Timber Scaler, Stenogra- pher, and other employees	19,660.00	19,660.00	19,660.00	19,660.00	18,800.00			
Office, Field and Traveling Expense, including Administration of State Forest, Court Costs, and Adver- tising Lease and Sale Notices	13,710.00	12,325.00	12,275.00	12,275.00	10,275.00	10,275.00		
Premium on Surety Bond			50.00	50.00	50.00	50.00		
Maintenance							28,300.00	28,300.00
Aid to Common Schools	*15,000.00	*15,000.00	*41,403.64	*41,403.64				
Advertising Notice	**4.75							
Drainage Assessments		†10,459.99						
Insurance Premiums		‡8,000.00						
Auto Tires		42.53						
Totals	\$51,374.75	\$68,487.52	\$76,388.64	\$76,388.64	\$32,125.00	\$32,125.00	\$31,300.00	\$31,300.00

*Special Appropriation expended by Comm. School and Public Lands.

**Deficiency Appropriation, 1923 Session, expended during fiscal year 1923-24.

†Special Appropriations, 1925 Session, Ch. 49 and 50.

‡Special emergency appropriation, Ch. 51, 1925.

||Special emergency appropriation, Ch. 18, 1925.

STATE DEPARTMENTS (Continued)

6. CIRCUIT JUDGES	Appropriations				Appropriation Requested		Budget Officers Recommendations	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, 18 Judges	\$45,000.00	\$45,000.00						
Salary 20 Judges			\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
Expense	16,200.00	16,200.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00
Expense, Outside Circuits	*1,000.00	†500.00	*2,000.00		*2,000.00		*2,000.00	
Salary and Expense, Additional Judge		†1,433.33						
Totals	\$62,200.00	\$63,133.33	\$88,000.00	\$86,000.00	\$88,000.00	\$86,000.00	\$88,000.00	\$86,000.00

*For Biennium.

†Deficiency, Chap. 24, 1925.

‡Additional Judge, emergency, Chap. 25, 1925.

7. CUSTER STATE PARK	Appropriations				Appropriation Requested		Budget Officers Recommendations	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Maintenance and Improvements	\$12,500.00	\$12,500.00	\$15,000.00	\$15,000.00	\$29,000.00	\$29,000.00	\$15,000.00	\$15,000.00
Payments on Land			*55,518.19		25,000.00	25,000.00		
Purchase of Land					12,500.00	12,500.00		
Improvement of Trout Streams, Dams, Pools, and Construction of a new Lake								
Totals	\$12,500.00	\$12,500.00	\$70,518.19	\$15,000.00	\$66,500.00	\$66,500.00	\$15,000.00	\$15,000.00

*Chapter 26, Laws of 1925.

8. STATE CHEMICAL LABORATORY	Appropriations				Appropriation Requested		Budget Officers Recommendations	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salaries and Maintenance			\$14,000.00	\$14,000.00	\$13,500.00	\$14,000.00	See note	See note

Note: It is recommended that no appropriation be made for the State Chemical Laboratory as such, but that the laboratory be merged with and made a part of the Department of Agriculture, and that the State Chemist be made ex officio Director of Inspections. This will eliminate approximately \$5,000.00 per year in salaries, and will make the laboratory available for the departments using it most frequently. If this recommendation is not adopted, an appropriation of \$11,700 for each year of the biennium is recommended. In the recommendations for the Department of Agriculture, proper provision has been made for the transfer recommended.

STATE DEPARTMENTS (Continued)

9. STATE ENGINEER	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Engineer	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Salary, Deputy Engineer			2,500.00	2,500.00	2,500.00			
Salary, Heating Engineer	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00		3,000.00	3,000.00
Assistants, Clerk Hire, Stationery, Traveling Expense, Incidentals and Instruments	3,000.00	3,000.00	2,158.75	2,158.75	1,600.00			
Stenographer					1,200.00		2,800.00	2,800.00
Maintenance								
Totals	\$ 9,600.00	\$ 9,600.00	\$12,458.75	\$12,458.75	\$11,900.00	\$11,900.00	\$ 9,400.00	\$ 9,400.00
Note: In view of the fact that no building program is contemplated for the ensuing biennium, it is contemplated that the services of a deputy will no longer be needed.								
10. FREE LIBRARY COMMISSION	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Field Librarian	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00				
Salary, Reference Librarian	1,600.00	1,600.00	1,600.00	1,600.00				
Salary, Assistant Librarian	1,000.00	1,000.00	1,000.00	1,000.00				
Salary, Extra Assistant	1,025.00	1,025.00	1,200.00	1,200.00	\$ 1,200.00	\$ 1,200.00		
Books	1,840.00	1,840.00						
Traveling Expense	800.00	800.00			800.00			
Periodicals	200.00	200.00						
Binding	200.00	200.00						
Postage, Express and Freight	180.00	180.00						
Supplies	300.00	300.00						
Printing	60.00	60.00						
Shelving and Equipment	150.00	150.00						
Bulletins	120.00	120.00						
Miscellaneous	50.00	50.00						
Books, Periodicals and Binding			2,330.00	2,900.00	2,800.00	2,800.00		
Office and Travel Expense			2,520.00	2,520.00				
Automobile			700.00					
Salaries					4,800.00	4,800.00		
Office Expense					1,520.00	1,520.00	\$10,000.00	\$10,000.00
Maintenance								
Totals	\$ 9,425.00	\$ 9,425.00	\$11,250.00	\$11,120.00	\$11,120.00	\$11,120.00	\$10,000.00	\$10,000.00
11. GOVERNOR	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary of Governor	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
General Expense	9,400.00	9,400.00	9,400.00	9,400.00	9,400.00	*9,400.00	9,400.00	**9,400.00
Totals	\$12,400.00	\$12,400.00	\$12,400.00	\$12,400.00	\$12,400.00	\$12,400.00	\$12,400.00	\$12,400.00

*Includes 1927 Inaugural Expense. **Includes 1929 Inaugural Expense.

STATE DEPARTMENTS (Continued)

12. DEPARTMENT OF HISTORY	Appropriations				Appropriation Requested		Budget Officers Recommendations	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Superintendent	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00				
Salary, Assistant Superintendent.....	1,800.00	1,800.00	2,100.00	2,100.00				
Salary, Legislative Reference Librarian	1,500.00	1,500.00	1,500.00	1,500.00				
Salary, Stenographers	1,080.00	1,080.00	1,080.00	1,080.00				
Office and Travel Expense	1,200.00	1,200.00	1,200.00	1,200.00	\$ 1,200.00	\$ 1,200.00		
Expense, Fourth State Census	1,500.00	1,500.00	5,000.00		7,500.00	7,500.00	\$ 7,200.00	\$ 7,450.00
Salaries, Administrative								
Maintenance								
Totals	\$ 8,580.00	\$10,080.00	\$13,880.00	\$ 8,880.00	\$ 8,700.00	\$ 8,700.00	\$ 7,200.00	\$ 7,450.00

Note: The above recommendations contemplate dispensing with legislative librarian except during the legislative session in 1929.

13. INDUSTRIAL COMMISSIONER	Appropriations				Appropriation Requested		Budget Officers Recommendations	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Deputy Commissioner	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00			**	**
Salary, Commissioner			\$ 2,400.00					
Salary, Stenographer	1,200.00	1,200.00	1,200.00	1,200.00				
Additional Salary, Office Help.....	450.00	450.00	450.00	450.00	\$ 250.00	\$ 250.00		
Communication and Transportation.....	*700.00	*700.00	*700.00	*700.00				
Furniture, Fixtures and Repairs.....	125.00	125.00	100.00	100.00	100.00	100.00		
Office Supplies	300.00	300.00	300.00	300.00	†400.00	†400.00		
Reports and Bulletins	75.00	75.00	200.00	200.00	100.00	100.00		
Official Bond					25.00	25.00		
Telephone and Telegraph					50.00	50.00		
Stenographer Expense on Hearings.....					400.00	400.00		
Travel Expense					400.00	400.00		
Printing and Binding					300.00	300.00		
Salaries and Wages, Regular					3,600.00	3,600.00		
Workmen's Compensation	†7,500.00		†7,500.00		†7,500.00			
Maintenance								
Totals	\$12,750.00	\$ 5,250.00	\$13,225.00	\$ 5,725.00	\$13,125.00	\$ 5,625.00		

*Includes stenographer on hearings.

†Includes postage \$350.00.

‡For biennium. Transferred to Special Appropriations Table.

**It is recommended that the office of Industrial Commissioner be abolished and that the duties be transferred to the Insurance Department. It is apparent that the Insurance Commissioner or his Deputy can without material expense carry on this work in connection with other work, using part of a regular stenographer's time. This will eliminate the appropriation for administrative expense. The appropriation for Compensation is set up in the recommendations for Special Appropriations.

STATE DEPARTMENTS (Continued)

14. DEPARTMENT OF AGRICULTURE	Appropriations					Appropriation Requested	Budget Officers Recommendations	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Secretary (formerly Com.)	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00		
Salaries of Directors (two)			6,000.00	6,000.00	6,000.00	6,000.00		
Administrative and Clerical Assistance, Steographers and Office Help			16,000.00	16,000.00	16,000.00	16,000.00		
Salaries of Inspectors and Agents			31,000.00	31,000.00	31,000.00	31,000.00		
General Office Expense, Supplies, etc.			12,000.00	12,000.00	12,000.00	12,000.00		
Travel Expense			22,000.00	22,000.00	22,000.00	22,000.00		
Exhibit Cars, Fair Exhibits and Other Exhibits and Advertising to promote Immigration								
Agricultural Organization Work			10,000.00	10,000.00	10,000.00	10,000.00		
Live Stock Indemnity and Expense of Special Veterinarians	12,500.00	12,500.00	10,000.00	10,000.00	8,000.00	8,000.00		
Cooperative Marketing			45,000.00	45,000.00	45,000.00	45,000.00		
Labor Bureau Assistance			7,000.00	7,000.00				
State Chemical Laboratory			3,000.00	3,000.00	3,000.00	3,000.00		
Maintenance of Entire Department			*14,000.00	*14,000.00	*13,500.00	*14,000.00		
Clerk Hire	2,340.00	2,340.00						
Barberry Eradication	5,000.00	5,000.00						
Cost of Production	15,000.00	15,000.00						
Office and Traveling Expense	4,000.00	4,000.00						
Food and Drug Department:								
Salary, Commissioner	3,600.00	3,600.00						
Deputy	2,100.00	2,100.00						
Stenographers and Clerks	3,000.00	3,000.00						
Inspectors	16,400.00	16,400.00						
Chemists and Lab. Assts.	5,400.00	5,400.00						
Auto, Trucks and Repairs	1,500.00	1,500.00						
Bulletins and Circulars	850.00	850.00						
Laboratory Supplies	800.00	800.00						
Office Supplies and Furniture	1,600.00	1,600.00						
Postage and Box Rent	1,200.00	1,200.00						
Reference Books and Binding	150.00	150.00						
Travel Expense, Telephone, etc.	12,850.00	12,850.00						
Immigration Commissioner:								
Salary, Commissioner	3,600.00	3,600.00						
Salary, Ass't. and Stenographer	4,500.00	4,500.00						
Advertising	1,500.00	1,500.00						
Exhibits	5,400.00	5,400.00						
Office Supplies	1,500.00	1,500.00						
Publishing and Travel Expense	4,900.00	4,900.00						
Live Stock Sanitary Board:								
Salary, Superintendent	3,000.00	3,000.00						
Secretary	2,500.00	2,500.00						
Inspectors	3,600.00	3,600.00						
Clerk	1,500.00	1,500.00						
Stenographer	1,200.00	1,200.00						
							**\$155,000.00	**\$155,000.00

STATE DEPARTMENTS (Continued)

Per Diem, Office & Travel Expense.....	11,300.00	11,300.00						
Indemnity	33,000.00	33,000.00						
Reimburse Wadleigh & Payne.....		700.00						
Deficiency T. B. Eradication.....	93.52							
Totals	\$169,883.52	\$170,490.00	\$166,000.00	\$166,000.00	\$170,500.00	\$171,000.00	\$155,000.00	\$155,000.00

*Amounts for State Chemical Laboratory added to appropriation request of Department of Agriculture by the Budget Officers in accordance with previous recommendations that Chemical Laboratory be merged with Department of Agriculture.

**The total amount recommended includes Maintenance of State Chemical Laboratory in addition to the previous functions of the Department of Agriculture and contemplates the State Chemist acting as Director of Inspections. It is calculated that the saving in Clerical Help will amount to \$3,000 and in Director's salary \$3,000. If the recommended transfer is not made, the recommended appropriation should be reduced to \$150,000 for each year for the Department of Agriculture and an appropriation of \$11,700 for each year should be made for the State Chemical Laboratory, or a total increase for the biennium of \$13,400 over these recommendations.

Note—Re: Division of Game and Fish: No figures are included in the foregoing for the Division of Game and Fish, nor is any request for appropriation indicated or recommended. The amount of receipts and disbursements for previous years and the estimated receipts and disbursements for the ensuing biennium are given in the table of miscellaneous funds. Chapter 115 of Sessions Laws of 1925 provide that after July 1, 1927, the Game and Fish funds should be paid into the General Fund of the Treasury and that the Division should operate on an appropriation the same as other departments. Popular demand is for the repeal of that provision and a continuation of the former policy of allowing the Game and Fish Department to operate on its own funds. It is so recommended. If the law is not amended, an appropriation of \$200,000 per year, which is the estimated total receipts, is recommended.

STATE DEPARTMENTS (Continued)

15. DEPARTMENT OF FINANCE	Appropriations					Appropriation Requested		Budget Officers Recommendations		Special Appropriation
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Secretary of Finance			\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
Traveling Expense, Office Help, etc.....			1,500.00	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00		
Division of Purchasing and Printing:										
Office Help and Expenses.....	\$*4,140.00	\$*4,140.00	4,500.00	4,500.00	12,000.00	12,000.00	12,000.00	12,000.00		
Additional Appropriation					†3,000.00				†3,000.00	
Division of Taxation:										
(Former Tax Commission)										
Salaries, Commissioners	9,250.00	9,250.00								
Salary, Director			3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00		
Salary, Assistant Director			3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00		
Clerk Hire, Office Supplies, Trav-										
eling Expense, Printing, Binl-										
ing, Repair of Equipment, Fur-										
niture and Fixtures, Books,										
Maps, Court Costs, etc.	†14,035.00	14,035.00	14,635.00	14,635.00	12,600.00	12,600.00	12,600.00	12,600.00		
Division of Employment:										
(Succeeding Custodian)										
Salary, Custodian	2,270.00	2,270.00								
Salary, Director of Employment..			3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00		
Maintenance, State House and										
Grounds	56,775.00	63,160.00	63,160.00	63,160.00	60,975.00	60,975.00	60,975.00	60,975.00		
Improvements and Repairs.....	10,700.00									
For Trees, State Capitol Grounds..	1,000.00									
Rewiring Grounds			5,000.00	5,000.00						
Bridge and Lake Repairs			2,500.00	2,500.00						
Drainage Repairs, Capitol Bldg..		‡40,000.00								
Fire Protection		‡10,000.00								
Division of Audits and Accounts:										
Salary, Asst. Director, Salary of										
Examiners and Traveling Ex-										
pense, Office Expense and Sup-										
plies, Including Installation of										
New Accounting System	††	††	25,000.00	25,000.00	28,500.00	28,500.00	25,000.00	25,000.00		
Budget	***5,000.00		***2,500.00	***2,500.00	***2,500.00	***2,500.00	***2,500.00	***2,500.00		
Public Printing	**40,000.00		**40,000.00		**50,000.00	**50,000.00			**50,000.00	
Totals	\$143,170.00	\$142,855.00	\$173,395.00	\$130,895.00	\$187,175.00	\$131,675.00	\$130,675.00	\$128,175.00	\$ 53,000.00	

*Former Printing Commissioner's salary and office expense.

†Emergency Appropriation requested to enable the Division of Purchasing and Printing to prepare standard specifications and to organize and pay the expense of advisory committee on Standards as recommended by Secretary of Finance.

‡Office expense of former Tax Commission was formerly carried under 14 appropriation titles which in the first columns have been grouped under one general title to correspond with similar grouping for the Division of Taxation.

‡These amounts for drainage and repairs to Capitol Building and Fire Protection were under the jurisdiction of the Board of Finance, under whose direction

the Director of Employment took charge of the work. The amounts while not properly coming under the head of the Department of Finance are included in this table for convenience.

††Division of Audits and Accounts took over the work of the Former Executive Accountant who had no specific appropriation but whose work was financed out of collections. The disbursements for the years 1923-1924 and 1924-1925 were \$25,652.13 and \$25,558.34 respectively.

***For biennium. First column shows appropriation for old Budget Board. **Emergency Appropriation. If reports are reduced in size, as recommended by the Secretary of Finance, the requested appropriation can be reduced.

STATE DEPARTMENTS (Continued)

16. MINE INSPECTOR	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation		Budget Officers Recommendations Special Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
Salary	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00		
Expense	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00		
Totals	\$3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		

17. BOARD OF RAILROAD COMMISSIONERS	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation		Budget Officers Recommendations Special Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Commissioners	\$11,500.00	\$11,916.67	\$13,500.00	\$13,500.00						
Salary, Statistician	3,240.00	3,240.00	3,240.00	3,240.00						
Salary, Engineer	3,240.00	3,240.00	3,240.00	3,240.00						
Salary, Clerk and Stenographer	1,500.00	1,500.00	1,500.00	1,500.00						
Salary, Rate Expert	4,000.00	4,000.00	4,000.00	4,000.00						
Salary, Asst. Rate Expert	2,400.00	2,400.00	2,400.00	2,400.00						
Salary, Secretary	2,500.00	2,500.00	2,500.00	2,500.00						
Salary, Reporter	1,800.00	1,800.00	1,800.00	1,800.00						
Salary, Stenographer	1,320.00	1,320.00	1,320.00	1,320.00						
Salary, Stenographer	1,200.00	1,200.00	1,200.00	1,200.00						
Salary, Stenographer	1,200.00	1,200.00	1,200.00	1,200.00						
Salary, Stenographer	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00		
Expense, Washington Representative	4,732.50	4,732.50	4,580.00	4,580.00	4,580.00	4,580.00				
Office Expenses	7,500.00	7,500.00	7,500.00	7,500.00	7,000.00	7,000.00				
Travel Expense										
Special Assistants, Rate and Valuation Cases, Warehouse Inspection and Incidentals	1,400.00	1,400.00	3,400.00	3,400.00	2,000.00	2,000.00				
Personal Services					41,680.00	41,680.00				
Maintenance							49,500.00	49,500.00		
Totals	\$49,832.50	\$50,249.17	\$56,080.00	\$56,080.00	\$55,760.00	\$55,760.00	\$50,000.00	\$50,000.00		

STATE DEPARTMENTS (Continued)

18. SECRETARY OF STATE	Appropriations					Appropriation Requested		Budget Officers Recommendations		Budget Officers Recommendations Special Appropriation
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	
Salary, Secretary of State	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00		
Expense Provided by Law	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00		
Salary, Asst. Secretary	2,500.00	2,500.00	2,500.00	2,500.00	2,520.00	2,520.00	2,520.00	2,520.00		
Salary, Recording Clerk	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00	1,740.00				
Salary, Chief Clerk	1,620.00	1,620.00	2,100.00	2,100.00	2,100.00	2,100.00				
Salary, Index Clerk and Stenographer ..	1,280.00	1,280.00	1,620.00	1,620.00	1,740.00	1,740.00				
Office Supplies, Charters, Notary Com- missions, Pamphlet Forms, and Office Equipment	1,500.00	1,500.00	1,000.00	1,000.00						
Postage and File	480.00	480.00	300.00	300.00						
Surety Bond	20.00	20.00	20.00	20.00						
Office Supplies, Charters, Notary Com- missions, Pamphlet Forms, Office Equip., Postage, Surety Bond, etc.					1,400.00	1,400.00				
Travel Expense, Member Pardon Board					200.00	200.00				
Printing, Supreme Court Reports	1,400.00	1,400.00	1,200.00	2,400.00	2,400.00	2,400.00				
Postage and Express, Supreme Court Reports					100.00	100.00				
Expense, Primary Laws	14,000.00	Biennium	11,500.00	Biennium	10,000.00	Biennium			10,000.00	Biennium
Maintenance, Including Printing and Transportation Supreme Court Reports							9,380.00	9,380.00		
Totals	\$27,540.00	\$13,540.00	\$24,980.00	\$14,680.00	\$25,200.00	\$15,200.00	\$14,900.00	\$14,900.00	\$10,000.00	

19. STATE SHERIFF	Appropriations					Appropriation Requested		Budget Officers Recommendations	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928
Salary, Sheriff	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00			
Salary, Office Assistants	3,300.00	3,300.00	2,300.00	2,300.00	3,000.00	3,000.00			
Salary, Special Agents	16,425.00	16,425.00	17,875.00	17,875.00	17,500.00	17,500.00			
Expense, Special Agents	18,205.00	18,205.00	17,875.00	17,875.00	18,000.00	18,000.00			
Purchase and Upkeep of Automobiles ..	1,200.00	1,200.00	1,200.00	1,200.00	2,000.00	2,000.00			
Postage, Printing and Office Supplies ..	500.00	550.00	450.00	450.00	550.00	550.00			
Telephone and Telegraph	320.00	320.00	400.00	400.00	320.00	320.00			
Maintenance									
Totals	\$43,600.00	\$43,600.00	\$43,700.00	\$43,700.00	\$44,970.00	\$44,970.00	\$40,000.00	\$40,000.00	\$40,000.00

20. SECURITIES COMMISSION	Appropriations					Appropriation Requested		Budget Officers Recommendations	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928
Salary, Executive Officer	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00			
Totals	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	See note	See note	See note

Note: No salary recommended. It is recommended that the duties of Executive Officer of the Securities Commission be combined with some other office, eliminating the salary.

21. SUPERINTENDENT OF PUBLIC INSTRUCTION	Appropriations					Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	
Salary, Superintendent	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	
Expense, Superintendent	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	
Salary, Deputy	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
Supervisor of High Schools	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
Supervisor of Inspection									
District Inspectors (Rural Schools)	*4,400.00	*4,400.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00		
Salary, Chairman Bd. of Examiners	2,000.00	2,000.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00		
Salary, Examination Clerk	1,500.00	1,500.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00		
Salary, Credentials Clerk	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00		
Salary, Office Clerk	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00		
Salary, Stenographers	3,780.00	3,780.00	3,070.00	3,070.00	3,300.00	3,300.00	3,300.00		
Salary, Examining Board and Extra Clerical Assistance	3,920.00	3,920.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00		
Traveling Expense	6,645.00	6,645.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00		
Auto Supplies and Expenses	1,500.00	1,500.00	500.00	500.00	†1,500.00	750.00	750.00		
Printing and Stationery	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00		
Furniture and Office Equipment	750.00	750.00	300.00	300.00	300.00	300.00	300.00		
Express, Telephone, Telegraph, Freight, Drayage, Postage and Stamped Envelopes	2,100.00	2,100.00	1,395.00	1,395.00	1,300.00	1,300.00	1,300.00		
Premium on Bond	5.00	5.00	5.00	5.00	5.00	5.00	5.00		
Maintenance	250.00	250.00	200.00	200.00	**200.00	**200.00	32,750.00	32,000.00	
Reading Circle									
State Aid Funds:									
Rural Schools, Consolidated Schools, Normal Training in High Schools, Teachers' Cottages, Vocational Education, Rehabilitation, Americanization	196,050.00	196,050.00	231,000.00	244,500.00	165,000.00	175,000.00	162,000.00	170,000.00	
Rural Schools, Consolidated Schools and Teachers' Cottages					44,000.00	45,000.00	44,000.00	45,000.00	
Vocational Education					3,300.00	4,000.00	3,300.00	4,000.00	
Rehabilitation					5,000.00	5,000.00	5,000.00	5,000.00	
Americanization					**30,000.00	**25,000.00			
Normal Training in High Schools									
Totals	\$237,900.00	\$237,900.00	\$270,670.00	\$284,170.00	\$288,105.00	\$294,055.00	\$253,050.00	\$262,000.00	

*1923 Appropriation provided for two inspectors at \$4,400 per year. Three additional inspectors were paid out of other funds. 1925 Appropriation and 1927 recommendations are for three inspectors.

†Contemplates purchase two Ford Coupes.

**It is recommended that these items be discontinued.

Note: Chapter 205, Laws of 1921, provides amount of state aid prescribed and adds the condition that if the amount appropriated is not sufficient to pay each school or teacher's cottage the amount fixed, the amount available shall be prorated among the schools entitled to aid. Appropriations made for this purpose since the law was enacted in 1921 have totaled over \$1,320,000.00 or half of the General Fund overdraft. It is recommended that the amounts be reduced if not ultimately eliminated.

STATE DEPARTMENTS (Continued)

22. SUPREME COURT	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Five Judges	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Expense of Judges	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
Salary, Two Court Commissioners.....		12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Salary, Clerk	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00		
Salary, Marshal and Librarian	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00		
Salary, Deputy Clerk	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00		
Salary, Stenographers	5,400.00	5,400.00	8,400.00	8,400.00	8,400.00	8,400.00		
Salary, Reporter	800.00	800.00	800.00	800.00	800.00	800.00		
Expense of Reporter	700.00	700.00	700.00	700.00	700.00	700.00		
Salary, Asst. Librarian	*				*1,200.00	*1,200.00		
Salary, Asst. Librarian	**				**600.00			
General Maintenance Fund for Librarian, Stationery, Supplies, Furniture, Expenses and Per Diem of Special Judges, Expenses of Disbarment, Contempt and Other Proceedings, and Such Other Expense as May Be Incidental Thereto	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00		
Steel Book Shelving		†3,500.00					19,900.00	19,900.00
Maintenance								
Totals	\$40,900.00	\$44,400.00	\$55,900.00	\$55,900.00	\$57,700.00	\$57,100.00	\$55,900.00	\$55,900.00

*New position.

**Emergency appropriation for salary of Assistant Librarian, January 1st to June 30th, 1927.

†Emergency appropriation, Chapter 77, 1925 Session Laws.

STATE DEPARTMENTS (Continued)

23. STATE TREASURER	Appropriations					Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	
Salary of Treasurer	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	
Expense Provided by Law	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	
Salary of Deputy Treasurer	2,520.00	2,520.00	2,520.00	2,520.00	2,520.00	2,520.00	2,520.00	2,520.00	
Salary, Assistant Deputy	1,800.00	1,800.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	
Salary, Bookkeeper	1,680.00	1,680.00	1,680.00	1,680.00	1,680.00	1,680.00	1,680.00	1,680.00	
Salary, Stenographer and Asst. Bkpr... Administration of Cigarette Tax	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
Salary, Manager, Cigarette Dept.	2,500.00	†4,500.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	
Advertising Bond Sales, Stationery, Office Supplies, Incidentals, Travel Expense	1,310.00	1,310.00							
Office Supplies			1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
Treasurer's Bond	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
Deduction on Bond Coupons	400.00	†584.59	500.00	500.00	750.00	500.00	500.00	500.00	
Communication and Transportation...			3,575.00	3,575.00	*5,500.00	*5,500.00			
Equipment	500.00		150.00	850.00					
Anticipation Warrants	560.00	**149.50							
Stenographer's Desk		**3,899.05							
Agency Cigarette Department									
Maintenance									
Totals	\$18,770.00	\$23,943.14	\$21,925.00	\$22,625.00	\$23,950.00	\$23,950.00	18,430.00	\$23,950.00	18,430.00

†Includes deficiency appropriations.

*Increase required because of increase third-class postage rates.

**Deficiency appropriations.

STATE DEPARTMENTS (Continued)

24. BOARD OF HEALTH	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Superintendent	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00
Vital Statistics, Child Welfare, Sanitary Engineering	17,600.00	17,600.00						
Biological Products	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Education and Publicity	5,500.00	5,500.00						
General Maintenance	4,000.00	4,000.00						
Medical Licensure	1,000.00	1,000.00						
Preventable Diseases	4,000.00	4,000.00						
Records and Accounts	3,000.00	3,000.00						
Salaries and Wages			19,000.00	19,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Other Compensation			1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Supplies and Materials			2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Communication and Travel			4,000.00	4,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Subsistence, Care and Support			500.00	500.00	500.00	500.00	500.00	500.00
Printing, Binding and Advertising			3,500.00	3,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Light and Power			250.00	250.00	250.00	250.00	250.00	250.00
Repairs and Replacements			1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Reagents			1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00
Uses			50.00	50.00	50.00	50.00	50.00	50.00
Orphaned Children			4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Maintenance							38,600.00	38,600.00
Sheppard-Towner Maternity and Infancy Act	*20,000.00		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Laboratory Within the Department					5,000.00	5,000.00		
Totals	\$60,800.00	\$40,800.00	\$54,060.00	\$54,060.00	\$63,860.00	\$63,860.00	\$48,600.00	\$48,600.00

**For biennium.

*Increase in salary requested together with recommendation by the Superintendent that the Director of Medical Licensure be eliminated and his duties transferred to the Superintendent of Board of Health. The present salary of such Director is \$900.00 per year and if the transfer is made, the salary should only be increased to \$4,100.00 per year.

25. CHILD WELFARE COMMISSION	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
For Carrying Out the Purpose of the Child Welfare Commission	\$ 500.00	\$ 14.25	\$ 1,500.00	\$ 1,500.00	\$ 2,300.00	\$ 2,300.00	\$ 3,000.00	\$ 3,000.00
Traveling Expense					700.00	700.00		
Office Expense					**3,000.00	**3,000.00		
Salary of Executive Secretary					1,200.00	1,200.00		
Salary of Office Assistant					**300.00	**300.00		
Per Diem Members of Commission								
Totals	\$ 500.00	\$ 14.25	\$ 1,500.00	\$ 1,500.00	\$ 7,500.00	\$ 7,500.00	\$ 3,000.00	\$ 3,000.00

*For biennium.

**Present law provides that no member of the Commission shall receive any compensation. Before the salaries requested could properly be allowed, this law would need to be amended.

STATE DEPARTMENTS (Continued)

26. BOARD OF CHARITIES AND CORRECTIONS	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salaries of Members	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Expense, Secretary and Members	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	2,400.00	2,400.00
Salary and Expense, Parole Officer.....	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Totals.....	\$15,500.00	\$15,500.00	\$15,500.00	\$15,500.00	\$12,500.00	\$12,500.00	\$10,900.00	\$10,900.00

27. BOARD OF REGENTS	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Regents	\$ 6,000.00	\$ 6,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Expense, Members and Secretary	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Salary and Expense, Secretary	*500.00	*1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Salary, Secretary								
Totals.....	\$ 9,500.00	\$10,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00

*Deficiency.

28. SOLDIERS' HOME BOARD	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Per Diem and Expense of Members.....	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
Providing Assistance, Clerical Work, Books Postage and Stationery Ne- cessary for the Purpose of Keep- ing a Permanent Record of the Proceedings of the South Dakota Department of the Grand Army of the Republic			1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Totals.....	\$ 1,800.00	\$ 1,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00

29. STATE NURSES EXAMINING BOARD	Appropriations				Appropriation Requested		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929
Salary, Secretary-Treasurer	*1,000.00	**\$319.75	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Expense, Supplies, Traveling Expense, Hotel Expense, Rent, Light, Fuel, and Stenographic Service			600.00	600.00	600.00	600.00	600.00	600.00
Totals.....	\$*1,000.00		\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00

*For Biennium.

**1925 Emergency.

STATE DEPARTMENTS (Continued)

30. STATE FAIR BOARD	Appropriations					Appropriation Requested		Budget Officers Recommendations	
	1923-1924	1924-1925	1925-1926	1926-1927		1927-1928	1928-1929	1927-1928	1928-1929
Salary of Secretary	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00		\$ 2,500.00	\$ 2,500.00		
Clerk Hire and Stationery	2,400.00	2,400.00	2,400.00	2,400.00		2,400.00	2,400.00		
Custody and Care of Grounds	3,000.00	3,000.00	5,000.00	5,000.00		7,500.00	7,500.00		
Per Diem and Expense of Members	2,500.00	2,500.00	2,500.00	2,500.00		2,500.00	2,500.00		
Policing Grounds	3,250.00	3,250.00	3,250.00	3,250.00		3,250.00	3,250.00		
Premiums	10,000.00	10,000.00	10,000.00	10,000.00		15,000.00	15,000.00		
Boys' and Girls' Club Building, etc.	15,000.00								
Remodeling Women's Building	2,350.00								
Child Welfare Building	3,850.00								
Maintenance								\$23,000.00	\$23,000.00
Totals	\$44,850.00	\$23,650.00	\$25,650.00	\$25,650.00		\$33,150.00	\$33,150.00	\$23,000.00	\$23,000.00

TABLE IV-B
EDUCATIONAL INSTITUTIONS

31. UNIVERSITY OF SOUTH DAKOTA	Appropriations				Appropriation Requested		Board of Regents Recommendations General Appropriation		Budget Officers Recommendations Special Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
Salaries:										
Administrative	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00						
Faculty	190,000.00	190,000.00	190,000.00	190,000.00						
Employees	5,450.00	5,450.00	5,450.00	5,450.00						
New Faculty Positions			20,000.00	20,000.00						
Fuel, Light, Water, Gas and Oil	35,000.00	35,000.00								
Engineers, Firemen, etc.	12,500.00	12,500.00								
Sanitor, Supplies, Grounds, Watchman	20,000.00	20,000.00								
Laboratory Supplies and Equipment	35,000.00	35,000.00								
Postage, Freight, Express, Phone and Telegraph	4,000.00	4,000.00								
Printing and Office Supplies	3,350.00	3,350.00								
Engineering Equipment	6,000.00	6,000.00								
Maintenance			122,000.00	122,000.00						
Salaries and Maintenance										
Library	10,000.00	10,000.00	12,000.00	12,000.00						
General Repairs	25,000.00	25,000.00	25,000.00	25,000.00						
Summer School	6,000.00	6,000.00	6,000.00	6,000.00						
Extension Work	3,500.00	3,500.00	3,500.00	3,500.00						
College of Engineering Equipment			7,000.00	7,000.00						
Geological Survey	10,000.00	10,000.00	10,000.00	10,000.00						
State Health Laboratory	10,000.00	10,000.00	12,000.00	12,000.00						
Administration Building	250,000.00									
Equipment, New Auditorium		40,000.00								
Special Equipment, Mathematics and Astronomy		2,500.00								
Power Plant Machinery		10,000.00								
Law Books and Shelving			8,000.00							
Rebuilding Water System (Emergency)										
Purchase of Land										
Armory Building										
Completion of Engineering Building										
Annex to Library										
Second Unit Adminis. Building										
Grand Totals	\$647,800.00	\$450,300.00	\$442,950.00	\$434,950.00	\$758,450.00	1,042,950.00	\$365,358.00	\$365,358.00	\$365,358.00	\$365,358.00

Note: The appropriations requested in columns 6 and 7 include the estimated amounts receivable in the Local and Endowment Funds which are automatically available without further appropriation. These are estimated at \$70,000 per year. They were not deducted by the Budget Officers for the reason that the distribution was not clear.

365,358
18,400
346,958
365,358
730,712

EDUCATIONAL INSTITUTIONS (Continued)

	Appropriations					Appropriation Requested		Board of Regents Recommendations General Appropriation		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS											
Administration	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ 18,924.75	\$ 18,924.75	\$ 148,117.71	\$ 148,117.71
Faculty	95,000.00	95,000.00	102,500.00	102,500.00	102,500.00	102,500.00	102,500.00	86,212.75	86,212.75		
Employees	32,500.00	32,500.00	32,500.00	32,500.00	32,500.00	32,500.00	32,500.00	27,335.75	27,335.75		
New Faculty Positions								15,644.46	15,644.46		
Maintenance	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	117,754.00	117,754.00	145,089.75	145,089.75
Engineering Equipment	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	2,523.30	2,523.30		
Light, Water, Gas, Oil, etc.	56,500.00	56,500.00	56,500.00	56,500.00	56,500.00	56,500.00	56,500.00				
Laboratory Supplies, etc.	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00				
Freight and Express	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00				
Post Office Service and Supplies	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00				
General Repairs	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00				
Library Department	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00				
Department of Pharmacy	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00				
Normal School	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00				
Biological Work											
Rehabilitation	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00				
Sub-total, College Proper	\$310,000.00	\$310,000.00	\$348,600.00	\$348,600.00	\$348,600.00	\$348,600.00	\$348,600.00	\$293,207.46	\$293,207.46	\$293,207.46	\$293,207.46
EXPERIMENTATION AND STATE-DE SERVICE:											
Dairy Commissioner	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00				
Animal Health Laboratory	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00				
State Entomologist	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00				
Potato Experimentation	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00				
Horticultural and Live Stock Experimentation	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00				
Soil Survey	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00				
Seed Testing	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00				
Barberry Eradication											
Crop Improvement Association	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00				
Dairymen's and Buttermakers' Assn.	800.00	800.00	800.00	800.00	800.00	800.00	800.00				
Horticultural Society	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00				
Poultry Association	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00				
Popular Bulletins	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00				
Sub-Stations:											
Highmore	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00				
Eureka	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00				
Cottonwood	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00				
Vivian	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00				
County Supervision	40,300.00	88,400.00	25,000.00	47,000.00	72,000.00	72,000.00	72,000.00				
Agricultural and Home Eco. Extension	58,500.00	58,500.00	56,200.00	56,200.00	56,176.30	56,176.30	56,176.30				
Sub-total, State-Wide Service	\$165,520.00	\$213,620.00	\$146,920.00	\$168,920.00	\$193,896.30	\$193,896.30	\$193,896.30	\$142,078.60	\$142,078.60	\$132,786.90	\$132,786.90

EDUCATIONAL INSTITUTIONS (Continued)

STATE COLLEGE (Continued)	Appropriations				Appropriation Requested		Board of Regents Recommendations General Appropriation		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
Special Appropriations:										
Completing New Boiler Room.....	\$ 50,000.00									
Poultry Building	8,000.00									
Poultry Association Emergency.....		\$ 1,880.00								
Storage Cellar			\$ 2,000.00							
Addition to Stock Judging Pavilion										
Horse Barn			30,000.00							
Farm Fence			12,000.00							
Campus Heat Tunnel			3,500.00							
Water Pipe and Pump			15,000.00							
Steam Heating			2,000.00							
New Engine Unit			10,000.00							
Equipping Library Building			9,000.00							
Addition to Heating Tunnel					\$ 50,000.00					
Plant Breeding Greenhouse, Including Equipment					10,900.00					
Replacing and Repairing Floor and Roof of Armory					10,000.00					
Farm Machinery Storage and Laboratory Building					15,000.00					
Special Appropriations Needed for the Future Growth of College:					10,000.00					
Dairy Mfg. Bldg. and Equipment..										
Chemistry Bldg. and Equipment..					100,000.00					
Girls' Dormitory					200,000.00					
First Unit of Agricultural Hall, Including Meteorological and Astronomical Laboratories					100,000.00					
Remodeling Engineering Building and Building Addition to Same.....					250,000.00					
Home Ec. Practice Cottage and Equipment					100,000.00					
Sub-total, Special Appropriations..	\$ 58,000.00	\$ 1,880.00	\$ 83,500.00		\$ 855,900.00					
Grand Totals for State College....	\$ 533,520.00	\$ 525,500.00	\$ 578,020.00	\$ 517,520.00	1,486,046.30	\$ 630,146.30	\$ 435,286.06	\$ 435,286.06	\$ 425,994.36	\$ 425,994.36

517520
109554

* 85,988.72
830,455
2,125.3

EDUCATIONAL INSTITUTIONS (Continued)

33. STATE SCHOOL OF MINES	Appropriations				Appropriation Requested		Board of Regents Recommendations		Budget Officers Recommendations	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
Salaries:										
Administration	\$ 11,400.00	\$ 12,250.00	\$ 12,250.00	\$ 12,250.00						
For Faculty	53,470.00	54,470.00	54,470.00	54,470.00						
Employees	10,130.00	10,280.00	10,280.00	10,280.00						
New Faculty Positions			2,500.00	2,500.00						
Salaries and Wages						\$ 95,000.00		\$ 86,500.00		\$ 86,500.00
Fuel, Light, Power, etc.	6,800.00	6,800.00								
Supplies, Janitor Service, etc.	8,600.00	8,600.00								
Freight, Drayage, Express, Travel, etc.	2,400.00	2,400.00								
Catalog, Printing, Office Supplies	2,200.00	2,200.00								
Maintenance			22,000.00	22,000.00			21,272.00	21,272.00		
Campus Improvements	2,500.00	2,500.00	3,000.00	3,000.00						
Field Exploration	2,000.00	2,000.00	3,000.00	3,000.00						
Library	1,500.00	1,500.00	1,800.00	1,800.00						
Refining Experiment Station	4,000.00	4,000.00	4,500.00	4,500.00						
Repairs and Improvements	4,000.00	2,500.00	3,500.00	3,500.00						
New Machinery and Apparatus			8,000.00	8,000.00		11,000.00			\$107,772.00	\$107,772.00
Salaries and Maintenance										
Completing Heating Plant	10,000.00									
Machinery and Apparatus	7,500.00	7,500.00								
Electric Wiring and Water System			11,600.00							
Buildings						33,000.00				
Supplies						6,000.00				
Musements and Entertainments						18,600.00				
Office and Administration Expense						300.00				
Traveling Expense						9,000.00				
Repairs and Upkeep						1,600.00				
						5,000.00				
Grand Totals	\$126,500.00	\$120,000.00	\$139,900.00	\$128,300.00	\$175,500.00	\$152,500.00	\$107,772.00	\$107,772.00	\$107,772.00	\$107,772.00

215544

34. NORTHERN NORMAL AND INDUSTRIAL SCHOOL	Appropriations					Appropriation Requested		Board of Regents Recommendations General Appropriation		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929	
Salaries:											
Administration	\$ 20,600.00	\$ 20,600.00	\$ 20,600.00	\$ 20,600.00	\$ 20,600.00	\$ 20,600.00					
Faculty	75,600.00	75,600.00	86,000.00	86,000.00	86,000.00	86,000.00					
Employees	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00					
New Faculty Positions											
Summer School	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00					
Maintenance											
Laboratory Supplies and Equip...	8,000.00	8,000.00									
Fuel, Light, Gas, Water, Oil	20,440.00	20,440.00									
Janitors	10,000.00	10,000.00									
Janitor Supplies	1,600.00	1,600.00									
Grounds, Labor, Trees, etc.	1,100.00	1,100.00									
Postage, Freight, Express, etc....	2,450.00	2,450.00									
Heating Plant, Equipment, Re-											
pairs and Special Labor	9,310.00	9,310.00									
Dormitory Furnishing and Re-											
pairs	3,400.00	3,400.00									
Office Supplies, Printing, etc.	4,700.00	4,700.00									
Extension Service	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00			2,805.00	2,805.00	2,805.00
Library	3,000.00	3,000.00	4,000.00	4,000.00	4,000.00	4,000.00			4,000.00	4,000.00	4,000.00
Improvements, Heating Plant	5,000.00										
Repairs and Alterations, Steam Pipes..	15,000.00										
Renovating Graham Hall	13,000.00										
Laundry Equipment	750.00										
Repairing Roofs	2,000.00										
Rebuilding Smoke Stack	2,500.00										
Retinting Lincoln Hall											
Paving Assessment (1925 Emergency) ..	2,800.00										
Furniture All Buildings	1,837.40										
Fencing Back Campus			3,000.00								
Reconstructing Infirmary			1,800.00								
Root Cellar and Chef's Quarters			1,050.00								
General Repairs to Buildings			3,400.00								
Renewing Sidewalks			1,500.00								
Renewing Water Pipes			1,005.00								
Remodeling Mechanic Arts Building...			1,525.00								
Totals.....	\$217,350.00	\$183,737.40	\$217,780.00	\$204,500.00	\$229,500.00	\$207,000.00	\$171,780.00	\$171,780.00	\$171,780.00	\$171,780.00	\$171,780.00

54356.00

EDUCATIONAL INSTITUTIONS (Continued)

35. EASTERN STATE NORMAL SCHOOL	Appropriations					Appropriation Requested		Board of Regents Recommendations General Appropriation		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1927-1928	1928-1929	1927-1928	1928-1929
Salaries:											
Administration	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$100,000.00		\$ 76,000.00	\$ 76,000.00	\$ 76,000.00	\$ 76,000.00
Faculty	70,000.00	75,000.00	75,000.00	75,000.00							
Employees	2,600.00	3,200.00	3,200.00	3,200.00							
Summer School			5,000.00	5,000.00		5,000.00					
Maintenance			23,000.00	23,000.00		25,000.00					
Fuel, Light, Water, Gas and Oil	12,500.00	12,500.00						21,700.00	21,700.00	21,700.00	21,700.00
Janitor and Grounds	2,000.00	2,000.00									
Laboratory Supplies	3,500.00	3,500.00									
Freight, Drayage, Postage, Telephone, Traveling, etc.	5,000.00	5,000.00									
Extension	2,500.00	2,500.00									
Library	1,500.00	1,500.00									
Equipment	2,500.00	2,500.00									
Repairs	2,500.00	2,500.00									
Laundry Equipment	1,000.00										
Equipment, East Hall	1,000.00										
Fire Escapes and Wire Glass	2,500.00										
Grading Walks, Curbing	1,000.00										
Paving and Grading	4,500.00										
Covering and Repairing Floors	3,000.00										
Outside Painting and Repairs	600.00										
Equipment Dining Hall	1,500.00										
Equipment Heating Plant	1,000.00										
Seats Gymnasium (1925 Emergency) ..	1,800.00										
Weather Stripping	1,000.00										
East Hall Furniture	500.00										
Water Softener											
Heston House											
Store Room											
Garden Theater Completion											
Totals.....	\$128,200.00	\$126,000.00	\$125,200.00	\$125,200.00	\$177,000.00	\$145,000.00	\$105,200.00	\$105,200.00	\$105,200.00	\$105,200.00	\$105,200.00

210422

EDUCATIONAL INSTITUTIONS (Continued)

36. SPEARFISH NORMAL SCHOOL	Appropriations				Appropriation Requested		Board of Regents Recommendations		Budget Officers Recommendations	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
Salaries:										
Administrative	\$ 10,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$117,600.00	\$120,600.00	\$ 69,000.00	\$ 69,000.00	\$ 69,000.00	\$ 69,000.00
Faculty	52,000.00	55,000.00	55,000.00	55,000.00						
Employees	10,000.00	11,000.00	11,000.00	11,000.00	*	*				
Summer School	7,500.00	7,500.00	7,500.00	7,500.00			3,000.00	3,000.00	3,000.00	3,000.00
Library	500.00	500.00	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Maintenance			26,400.00	26,400.00	25,730.00	33,490.00	23,000.00	23,000.00	23,000.00	23,000.00
Fuel, Light, Water, Gas, Oil.....	7,000.00	7,000.00								
Laboratory Supplies	6,000.00	6,000.00								
Janitor Service, Supplies, Grounds	5,000.00	5,000.00								
Postage, Freight, Express, etc.....	6,000.00	6,000.00								
Unfurnishing Wenona Cook Hall			3,200.00							
Linoleum	4,000.00									
Rebuilding Toilets	3,000.00									
Repair Boiler	2,000.00									
Lockers	500.00									
Painting Gymnasium	500.00									
Repairing Roofs	9,000.00									
Forced Draft Boilers	800.00									
Construction New Building		315,000.00								
Aerial Equipment		35,000.00								
Mastering Wenona Cook Hall		1,200.00								
Decorating Wenona Cook Hall		500.00								
Wire Fence		400.00								
Retal Doors, etc., Swimming Pool.....		300.00								
Repairs to Training School										
Emergency Replacements (1925 Emergency)										
Drinking Artesian Water		10,000.00								
			2,300.00							
Totals.....	\$123,800.00	\$119,000.00	\$475,800.00	\$112,900.00	\$145,340.00	\$156,090.00	\$ 96,000.00	\$ 96,000.00	\$ 96,000.00	\$ 96,000.00

*Summer School requests apparently included in total for Salaries.

Note by Secretary of Finance: The appropriations requested as shown in columns 6 and 7 above seem to include estimated disbursements from Local and Endowment Fund. The figures are, however, as submitted in the original request before revision as ordered by the Board of Regents.

1926

EDUCATIONAL INSTITUTIONS (Continued)

37. SOUTHERN STATE NORMAL SCHOOL		Appropriations					Appropriation Requested		Board of Regents Recommendations General Appropriation		Budget Officers Recommendations General Appropriation	
		1923-1924	1924-1925	1925-1926	1926-1927	1927-1928		1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
Salaries:												
Administration		\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 7,000.00	\$ 7,000.00	\$ 44,400.00	\$ 44,400.00
Faculty		35,500.00	35,500.00	35,500.00	35,500.00	35,500.00	35,500.00	35,500.00	32,400.00	32,400.00		
Employees		5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00				
New Faculty				2,500.00	2,500.00							
Summer School		4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Maintenance		15,000.00	15,000.00	16,500.00	16,500.00	15,000.00	15,000.00	15,000.00	12,500.00	12,500.00	12,500.00	12,500.00
Library		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00
Repairs							1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Extension		1,500.00	1,500.00	1,500.00	1,500.00		1,000.00	1,000.00	500.00	500.00	500.00	500.00
Totals.....		\$ 71,500.00	\$ 71,500.00	\$ 75,500.00	\$ 75,500.00	\$ 72,500.00	\$ 72,500.00	\$ 72,500.00	\$ 63,400.00	\$ 63,400.00	\$ 63,400.00	\$ 63,400.00

12680.

TABLE IV-C

CHARITABLE AND PENAL INSTITUTIONS AND SOLDIERS' HOME

38. CUSTER SANATORIUM	Appropriations				Appropriation Request'd		Board of Charities and Corrections Recommendations General Appropriation		Budget Officers Recommendations General Appropriation		Special Appropriation
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929	
Salaries	\$ 36,000.00	\$ 46,000.00	\$ 60,000.00	\$ 64,300.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$
Maintenance (Supplies and Materials)	56,000.00	82,000.00	*74,000.00	*79,000.00	92,000.00	92,000.00	92,000.00	92,000.00	92,000.00	92,000.00	
Communication and Transportation			*11,000.00	*12,000.00							
Rents			*500.00	*500.00							
Insurance			*200.00	*200.00							
Salaries and Maintenance											
Improvements and Repairs											
Completing Nurses' Home and Equipment	10,000.00	10,000.00	4,000.00	4,000.00	15,000.00	15,000.00	15,000.00	15,000.00	160,000.00	162,000.00	162,000.00
Elevator and Shaft									5,000.00	5,000.00	5,000.00
School Building and Equipment									†10,000.00		†10,000.00
Completing Pavilions	25,000.00								6,000.00		
Silo Machinery and Equipment	1,200.00								3,000.00		
Power and Heating Plant	50,000.00										
Fire Wall Dining Room, Kitchen, etc.		**70,750.00									
Nurses' Home		**28,000.00									
Laundry Building and Equipment		**8,500.00									
Furnishings		**5,000.00									
Equipment			2,500.00	2,500.00							
Buildings, New Construction			7,000.00	7,000.00							
Completing Heating Power Plant			48,000.00								
Fire Protection			11,000.00								
Tunnel and Piping			5,000.00								
Totals	\$178,200.00	\$250,750.00	\$223,200.00	\$169,500.00	\$201,000.00	\$182,000.00	\$181,000.00	\$167,000.00	\$165,000.00	\$167,000.00	†10,000.00

*Included in Salaries and Maintenance.

†Emergency Appropriation requested.

**Emergency Appropriations, 1925 Session.

332,000.

CHARITABLE AND PENAL INSTITUTIONS AND SOLDIERS' HOME (Continued)

	Appropriations					Appropriation Requested		Board of Charities and Corrections Recommendations General Appropriation		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927		1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
39. HOSPITAL FOR THE INSANE											
Salaries	\$120,400.00	\$121,660.00	\$140,000.00	\$145,000.00		\$150,000.00	\$155,000.00	\$150,000.00	\$155,000.00	\$150,000.00	\$155,000.00
Maintenance	219,600.00	223,340.00	225,000.00	230,000.00		235,000.00	240,000.00	235,000.00	240,000.00	235,000.00	240,000.00
General Repairs	15,000.00	15,000.00	15,000.00	15,000.00		15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Warehouse	15,000.00										
Building for Women		60,000.00		70,000.00							
Sewage Disposal	25,000.00										
Reserve Boiler	15,000.00										
Fencing	2,500.00										
Record Protection			2,500.00								
Artesian Well			8,500.00								
Gate House, Gates and Fencing			5,000.00								
Residence of Asst. Physician				5,000.00							
Coal Handling Equipment				5,000.00		20,000.00					
Building for Employees							75,000.00				
Laboratory Equipment											
X-ray and Physiotherapy Equipment						5,000.00					
Hydrotherapy Equipment							7,500.00				
Furnishing Building for Disturbed Women							20,000.00				
Totals.....	\$412,500.00	\$420,000.00	\$396,000.00	\$475,000.00		\$425,000.00	\$512,500.00	\$400,000.00	\$410,000.00	\$400,000.00	\$410,000.00

810.00

	Appropriations					Appropriation Requested		Board of Charities and Corrections Recommendations General Appropriation		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927		1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
40. STATE PENITENTIARY											
Salaries	\$ 48,439.92	\$ 48,439.92	\$ 48,440.00	\$ 48,440.00		\$*68,100.00	\$*68,100.00	\$ 48,439.92	\$ 48,439.92	\$ 48,439.92	\$ 48,439.92
Maintenance	111,560.08	111,560.08	111,560.00	111,560.00		*101,100.00	*101,100.00	111,560.08	111,560.08	111,560.08	111,560.08
Improvements and Repairs	12,000.00	12,000.00	10,000.00	10,000.00		12,625.00	12,625.00	5,000.00	5,000.00	5,000.00	5,000.00
Equipment Twine Plant	23,000.00										
Remodeling Cells and Repairs	175,000.00										
New Boiler			9,500.00								
Totals.....	\$370,000.00	\$172,000.00	\$179,500.00	\$170,000.00		\$181,825.00	\$181,825.00	\$165,000.00	\$165,000.00	\$165,000.00	\$165,000.00

*In Budget Request, wages were included with salaries. In previous appropriations and in recommendations these are included in Maintenance.

Note: Board of Charities and Corrections recommend in addition to the foregoing an appropriation of \$10,000 for the purpose of installing the necessary machinery and equipment for the manufacture of automobile license plates. This is treated as a separate item.

330600.

CHARITABLE AND PENAL INSTITUTIONS AND SOLDIERS' HOME (Continued)

41. SOUTH DAKOTA SCHOOL FOR THE BLIND	Appropriations				Appropriation Requested		Board of Charities and Corrections Recommendations General Appropriation		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
Salaries	\$ 12,000.00	\$ 12,000.00	\$ 13,000.00	\$ 13,000.00	\$ 15,000.00	\$ 15,000.00				
Maintenance	12,000.00	12,000.00	14,000.00	14,000.00	18,100.00	18,100.00				
Salaries and Maintenance										
Improvements and Repairs			1,750.00	1,750.00	*2,700.00	1,500.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
New Roofs							1,500.00	1,500.00	1,500.00	1,500.00
Dormitory and Industrial Building			30,000.00				1,200.00		1,200.00	
Totals.....	\$ 24,000.00	\$ 24,000.00	\$ 58,750.00	\$ 28,750.00	\$ 35,800.00	\$ 34,600.00	\$ 32,700.00	\$ 31,500.00	\$ 32,700.00	\$ 31,500.00

*Includes \$1,200 for new roofs.

64223

42. SCHOOL FOR THE DEAF	Appropriations				Appropriation Requested		Board of Charities and Corrections Recommendations General Appropriation		Budget Officers Recommendations General Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
Salaries	\$ 31,400.00	\$ 31,850.00	\$ 30,260.00	\$ 31,200.00	\$ 31,000.00	\$ 32,000.00	\$ 28,000.00	\$ 29,000.00	\$ 28,000.00	\$ 29,000.00
Maintenance	13,600.00	13,140.00	22,483.50	20,203.50	21,000.00	21,500.00	18,500.00	19,000.00	*19,000.00	*19,500.00
Improvements and Repairs	3,000.00	3,000.00					500.00	500.00		
Pavement	2,000.00									
Printing Equipment	2,000.00		845.00	870.00	4,000.00					
Equipment										
Linotype and Woodworking Machine										
Boys' Dormitory Building						40,000.00				
Totals.....	\$ 52,000.00	\$ 48,000.00	\$ 53,588.50	\$ 52,273.50	\$ 56,000.00	\$ 93,500.00	\$ 47,000.00	\$ 48,500.00	\$ 47,000.00	\$ 48,500.00

*Includes item of \$500 for Improvements and Repairs.

95500.

CHARITABLE AND PENAL INSTITUTIONS AND SOLDIERS' HOME (Continued)

43. SCHOOL AND HOME FOR THE FEEBLE MINDED	Appropriations				Appropriation Request'd		Board of Charities and Corrections Recommendations General Appropriation		Budget Officers Recommendations General Appropriation		Special Appropri- ation		
	1923-1924		1924-1925		1925-1926		1926-1927		1927-1928			1928-1929	
Salaries and Maintenance	\$130,000.00	\$135,000.00	\$150,000.00	\$165,000.00	\$200,000.00	\$250,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	
Improvements and Repairs	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
Maintenance and Expense of Opera- tion of Segregation Act			\$8,000.00		10,000.00	10,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	
To Build and Equip a Bldg. for Boys..					100,000.00	100,000.00							
To Build and Equip a Bldg. for Girls..					15,000.00	15,000.00							
To Build a Root Cellar					15,000.00	15,000.00							
To Complete Dairy Building													
For New Artesian Well and Reservoir, and Necessary Pumps, Piping and Connections													
For Fencing													
To Build Machinery Building													
Custodial Building	60,000.00												
Building for Boys or Girls			100,000.00										
Dairy Building and Silo			40,000.00										
Laundry Building and Equipment			15,000.00										
Addition to Power Plant			25,000.00										
Building and Equip. Hospital Bldg....			75,000.00										
Totals.....	\$205,000.00	\$150,000.00	\$428,000.00	\$180,000.00	\$401,500.00	375,000.00	253,000.00	218,000.00	218,000.00	210,000.00	35,000.00	35,000.00	

†Requested increase in Salaries and Maintenance conditioned upon approval of appropriation for New Buildings. Building program not approved at this time.
‡For biennium.
*Emergency appropriation requested and approved.

410,000

44. STATE TRAINING SCHOOL	Appropriations					Appropriation Requested		Board of Charities and Corrections Recommendations General Appropriation		Budget Officers Recommendations Special Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929	
Salaries	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 17,000.00	\$ 17,000.00	
Maintenance	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Improvements and Repairs	3,000.00	3,000.00	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
Library	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	
Fencing	1,000.00		1,500.00								
Repairs to Heating Plant	1,000.00										
Special Repairs	3,000.00										
Installing Engine and Generator	3,000.00										
Fixtures				1,000.00							
Totals.....	\$ 51,500.00	\$ 43,500.00	\$ 45,000.00	\$ 44,500.00	\$ 47,500.00	\$ 47,500.00	\$ 47,500.00	\$ 47,500.00	\$ 44,500.00	\$ 44,500.00	

CHARITABLE AND PENAL INSTITUTIONS AND SOLDIERS' HOME (Continued)

45. SOLDIERS' HOME	Appropriations				Appropriation Requested		Board of Charities and Corrections Recommendations			Budget Officers Recommendations	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929	Special Appropriation
Salaries and Maintenance	\$126,050.00	\$126,050.00	\$124,400.00	\$140,400.00	\$149,125.00	\$146,125.00	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00	
Improvements, Repairs and Equip.	17,175.00										
Excavating for Women's Building		*9,213.00									
Stables			1,000.00								
Dormitory Floor Dining Room			1,500.00								
New Steam and Hot Water Pipe			1,500.00								
Miscellaneous Repairs to Plumbing			750.00								
Construction, Women's Building			185,787.00								
Floor Covering, Women's Building			5,000.00								
Furniture and Equip., Women's Bldg.			15,000.00								
Supplies			57.09								
Power Lawn Mower			185.00								
Passenger Bus			3,250.00								
Passenger Elevator			4,000.00								
Fire Escape			200.00								
Totals	\$143,225.00	\$135,263.00	\$342,629.09	\$140,400.00	\$149,125.00	\$146,125.00	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00	

*1925 Emergency Appropriation.

260,

TABLE IV-D
MISCELLANEOUS SPECIAL APPROPRIATIONS

PURPOSE OF APPROPRIATION	Appropriations						Appropriation Requested		Budget Officers Recommendations Special Appropriation	
	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928	1928-1929	1927-1928	1928-1929	1927-1928	1928-1929
to Common Schools, School Lands	\$*15,000.00	\$*15,000.00	\$*41,403.64	\$*41,403.64			\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
to Common Schools, Indian Lands			25,000.00	25,000.00						
Tuition, War Veterans		†13,121.67								
evance of Convicts	**15,000.00	for biennium	**15,000.00	for biennium						
Bounties	†25,000.00		†14,655.00							
Fireman's Tournament	2,500.00	2,500.00	2,500.00	2,500.00						
al of Soldiers and Sailors	**8,000.00	for biennium	**8,000.00	for biennium						
f, Civil War Veterans	12,500.00	12,500.00	12,500.00	12,500.00			12,500.00	12,500.00		
lative Expense		80,000.00							†80,000.00	
nse Allowance, Legislative Mem-										
bers—1923		28,800.00								
nse Allowance, Legislative Members		29,600.00								
lative Portraits		100.00								
lative Investigations		20,000.00								
mobile License Plate Machinery										
ge and Transfer Files for State										
House							12,000.00			
men's Compensation							2,500.00			
nt Plant		275,000.00								
of Blind Children	1,000.00									
nd Army of the Republic	1,000.00	1,000.00								
t Lakes-St. Lawrence Project	4,000.00									
ency, Bd. Charities and Correc-	95.94									
ency, State College	57.24									
ency, Live Stock Sanitary Board		6,000.00								
ropriation, Warehouse, Yankton			15,000.00							
ency, Budget Board		62.21								
ment Escheated Lands			106.00							
sbury Cemetery Association		175.00								
rtionment, Insurance Tax			200.00							
ensation, Mrs. H. E. Pfeiffer										
se, Presidential Electors		202.20								
r Assessment, State Capitol		389.66								
D. Tallent Monument		100.00								
ional Education, Orvill Hall		150.25								
Totals	\$169,153.18	\$469,700.99	\$ 97,961.00	\$ 40,000.00	\$ 27,000.00	\$125,000.00	\$198,100.00	\$ 55,000.00		
Recommended Special Appropria										
tions Included in Departmental										
and Institutional Tables							\$108,000.00			
Special Appropriations Recom-										
ended							\$306,100.00	\$ 55,000.00		

†Not included in above totals. These figures also appear in table for Com-
moner of School and Public Lands where they are included in the totals.
†Grand Army of the Republic appropriation now included with Soldiers Home Board.
†Includes deficiencies and emergency appropriations, 1925 Session.
**For biennium.
***For biennium. See recommendations under departmental tables, Industrial Commissioner.

TABLE IV-E
RECAPITULATION OF STATE DEPARTMENTS

	1923-1924	1924-1925	1925-1926	1926-1927	Appropriation Requested		Budget Officers Recommendations		Budget Officers Recommendations Special Appr.
					1927-1928	1928-1929	1927-1928	1928-1929	
1. Attorney General	\$ 25,842.50	\$ 27,542.50	\$ 36,842.50	\$ 36,842.50	\$ 38,432.50	\$ 39,032.50	\$ 32,432.50	\$ 33,032.50	
2. State Auditor	18,772.50	18,423.17	24,257.50	22,257.50	20,020.00	20,020.00	19,000.00	19,000.00	
3. The Adjutant General	27,064.35	28,800.00	30,000.00	30,000.00	30,500.00	30,500.00	29,000.00	29,000.00	
4. Department of Banking and Finance	29,575.57	39,500.00	41,500.00	41,500.00	37,500.00	37,500.00	37,500.00	37,500.00	
5. Commissioner of School and Public Lands	51,374.75	68,487.52	76,388.64	76,388.64	32,125.00	32,125.00	31,300.00	31,300.00	
6. Circuit Judges	62,200.00	63,133.33	88,000.00	86,000.00	88,000.00	86,000.00	88,000.00	86,000.00	
7. Custer State Park	12,500.00	12,500.00	70,518.19	15,000.00	66,500.00	66,500.00	15,000.00	15,000.00	
8. State Chemical Laboratory			14,000.00	14,000.00	13,500.00	14,000.00			
9. State Engineer	9,600.00	9,600.00	12,458.75	12,458.75	11,900.00	11,900.00	9,400.00	9,400.00	
10. Free Library Commission	9,425.00	9,425.00	11,250.00	11,120.00	11,120.00	11,120.00	10,000.00	10,000.00	
11. Governor	12,400.00	12,400.00	12,400.00	12,400.00	12,400.00	12,400.00	12,400.00	12,400.00	
12. Department of History	8,580.00	10,080.00	13,880.00	8,880.00	8,700.00	8,700.00	7,200.00	7,450.00	
13. Industrial Commissioner	12,750.00	5,250.00	13,225.00	5,725.00	13,125.00	5,625.00			
14. Department of Agriculture	169,883.52	170,490.00	166,000.00	166,000.00	170,500.00	171,000.00	155,000.00	155,000.00	
15. Department of Finance	143,170.00	142,855.00	173,395.00	130,895.00	187,175.00	131,675.00	130,675.00	128,175.00	\$ 53,000.00
16. Mine Inspector	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
17. Board of Railroad Commissioners	49,832.50	50,249.17	56,080.00	56,080.00	55,760.00	55,760.00	50,000.00	50,000.00	
18. Secretary of State	27,540.00	13,540.00	24,980.00	14,680.00	25,200.00	15,200.00	14,900.00	14,900.00	10,000.00
19. State Sheriff	43,600.00	43,600.00	43,700.00	43,700.00	44,970.00	44,970.00	40,000.00	40,000.00	
20. Securities Commission	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00			
21. Supt. of Public Instruction	237,900.00	237,900.00	270,670.00	284,170.00	288,105.00	294,055.00	253,050.00	262,000.00	
22. Supreme Court	40,900.00	44,400.00	55,900.00	55,900.00	57,700.00	57,100.00	55,900.00	55,900.00	
23. State Treasurer	18,779.00	23,943.14	21,925.00	22,625.00	23,950.00	23,950.00	23,950.00	23,950.00	
24. Board of Health	60,800.00	40,800.00	54,060.00	54,060.00	63,860.00	63,860.00	48,600.00	48,600.00	
25. Child Welfare Commission	500.00	14.25	1,500.00	1,500.00	7,500.00	7,500.00	3,000.00	3,000.00	
26. Board of Charities and Corrections									
27. Board of Regents	15,500.00	15,500.00	15,500.00	15,500.00	12,500.00	12,500.00	10,900.00	10,900.00	
28. Soldiers Home Board	1,800.00	1,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	
29. State Nurses Examining Board	1,000.00		1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	
30. State Fair Board	44,850.00	23,650.00	25,650.00	25,650.00	33,150.00	33,150.00	23,000.00	23,000.00	
Totals	\$ 1,152,239.69	\$ 1,130,483.08	\$ 1,374,280.58	\$ 1,263,532.39	\$ 1,374,392.50	\$ 1,306,342.50	\$ 1,116,807.50	\$ 1,122,107.50	\$ 63,000.00

TABLE IV-F
RECAPITULATION OF EDUCATIONAL INSTITUTIONS

	1923-1924	1924-1925	1925-1926	1926-1927	Appropriation Requested	
					1927-1928	1928-1929
1. University of South Dakota	647,800.00	450,300.00	442,950.00	434,950.00	758,450.00	1,042,950.00
2. State College of Agriculture and Mechanic Arts	533,520.00	525,500.00	578,020.00	517,520.00	1,486,046.30	630,146.30
3. State School of Mines	126,500.00	120,000.00	139,900.00	128,300.00	175,500.00	152,500.00
4. Northern Normal and Industrial School	217,350.00	183,737.40	217,780.00	204,500.00	229,500.00	207,000.00
5. Eastern State Normal School	128,200.00	126,000.00	125,200.00	125,200.00	177,000.00	145,000.00
6. Spearfish Normal School	123,800.00	119,000.00	475,800.00	112,900.00	145,340.00	156,090.00
7. Southern State Normal School	71,500.00	71,500.00	75,500.00	75,500.00	72,500.00	72,500.00
Totals.....	\$ 1,858,670.00	\$ 1,596,037.40	\$ 2,055,150.00	\$ 1,598,870.00	\$ 3,044,336.30	\$ 2,406,186.30

	Governing Board's Recommendations		Budget Officers Recommendations		Budget Officers Recommendations	
	1927-1928	1928-1929	General Appropriations		Special Appropriations	
1. University of South Dakota	365,358.00	365,358.00	365,358.00	365,358.00		
2. State College of Agriculture and Mechanic Arts	435,286.06	435,286.06	425,994.36	425,994.36		
3. State School of Mines	107,772.00	107,772.00	107,772.00	107,772.00		
4. Northern Normal and Industrial School	171,780.00	171,780.00	171,780.00	171,780.00		
5. Eastern State Normal School	105,200.00	105,200.00	105,200.00	105,200.00		
6. Spearfish Normal School	96,000.00	96,000.00	96,000.00	96,000.00		
7. Southern State Normal School	63,400.00	63,400.00	63,400.00	63,400.00		
Totals.....	\$ 1,344,796.06	\$ 1,344,796.06	\$ 1,335,504.36	\$ 1,335,504.36		

TABLE IV-G

RECAPITULATION OF PENAL AND CHARITABLE INSTITUTIONS, INCLUDING SOLDIERS' HOME

	1923-1924	1924-1925	1925-1926	1926-1927	Appropriation Requested	
					1927-1928	1928-1929
Custer Sanatorium	\$ 178,200.00	\$ 250,750.00	\$ 223,200.00	\$ 169,500.00	\$ 201,000.00	\$ 182,000.00
Hospital for the Insane	412,500.00	420,000.00	396,000.00	475,000.00	425,000.00	512,500.00
State Penitentiary	370,000.00	172,000.00	179,500.00	170,000.00	181,825.00	181,825.00
South Dakota School for the Blind	24,000.00	24,000.00	58,750.00	28,750.00	35,800.00	34,600.00
School for the Deaf	52,000.00	48,000.00	53,588.50	52,273.50	56,000.00	93,500.00
School and Home for the Feeble Minded	205,000.00	150,000.00	428,000.00	180,000.00	401,500.00	375,000.00
State Training School	51,500.00	43,500.00	45,000.00	44,500.00	47,500.00	47,500.00
Soldiers Home	143,225.00	135,263.00	342,629.09	140,400.00	149,125.00	146,125.00
Totals.....	\$ 1,436,425.00	\$ 1,243,513.00	\$ 1,726,667.59	\$ 1,260,423.50	\$ 1,497,750.00	\$ 1,573,050.00

	Governing Board's Recommendations		Budget Officers Recommendations		Budget Officers Recommendations	
	1927-1928	1928-1929	General Appropriations	Special Appropriations	General Appropriations	Special Appropriations
Custer Sanatorium	\$ 181,000.00	\$ 167,000.00	\$ 165,000.00	\$ 167,000.00	\$ 10,000.00	
Hospital for the Insane	400,000.00	410,000.00	400,000.00	410,000.00		
State Penitentiary	165,000.00	165,000.00	165,000.00	165,000.00		
South Dakota School for the Blind	32,700.00	31,500.00	32,700.00	31,500.00		
School for the Deaf	47,000.00	48,500.00	47,000.00	48,500.00		
School and Home for the Feeble Minded	253,000.00	218,000.00	218,000.00	210,000.00	35,000.00	
State Training School	47,500.00	47,500.00	44,500.00	44,500.00		
Soldiers Home	130,000.00	130,000.00	130,000.00	130,000.00		
Totals.....	\$ 1,256,200.00	\$ 1,217,500.00	\$ 1,202,200.00	\$ 1,206,500.00	\$ 45,000.00	